



Bylaw No. 2020-4

Disclaimer:

This information has been provided solely for research convenience. Official bylaws are available from the Office of the City Clerk and must be consulted for purposes of interpretation and application of the law.

BYLAW NO. 2020-4

THE HOUSING INCENTIVE PROGRAM TAX EXEMPTION BYLAW, 2020

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, 2020 and concluding December 31, 2024, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

(a) the property located at 123 1920 E 7th Avenue and legally described as:

Condominium Parcel 202981136
Unit 23
Condominium Plan 102162338, Extension 0

(b) the property located at 20 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 30
Condominium Plan 102228207, Extension 0

(c) the property located at 25 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 44
Condominium Plan 102228207, Extension 0

(d) the property located at 26 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 43

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

City Solicitor

- (e) Condominium Plan 102228207, Extension 0
the property located at 28 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 41
Condominium Plan 102228207, Extension 0
- (f) the property located at 29 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 40
Condominium Plan 102228207, Extension 0
- (g) the property located at 30 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 39
Condominium Plan 102228207, Extension 0
- (h) the property located at 32 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 37
Condominium Plan 102228207, Extension 0
- (i) the property located at 33 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 36
Condominium Plan 102228207, Extension 0
- (j) the property located at 34 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 35
Condominium Plan 102228207, Extension 0
- (k) the property located at 302 A 3355 Green Poppy Street and legally described as:

Condominium Parcel 203299049
Unit 32
Condominium Plan 102239254, Extension 0
- (l) the property located at 302 B 3355 Green Poppy Street and legally described as:

Condominium Parcel 203299049
Unit 40
Condominium Plan 102239254, Extension 0

- (m) the property located at 303 A 3355 Green Poppy Street and legally described as:

Condominium Parcel 203299049
Unit 33
Condominium Plan 102239254, Extension 0

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

Condominium Parcel 203299049
Unit 70
Condominium Plan 102239254, Extension 0

- (o) the property located at 503 A 3359 Green Poppy Street and legally described as:

Condominium Parcel 203299049
Unit 62
Condominium Plan 102239254, Extension 0

- (p) the property located at 504 B 3359 Green Poppy Street and legally described as:

Condominium Parcel 203299049
Unit 73
Condominium Plan 102239254, Extension 0

- (q) the property located at 505 B 3359 Green Poppy Street and legally described as:

Condominium Parcel 203299049
Unit 74
Condominium Plan 102239254, Extension 0

- (r) the property located at 3935 James Hill Road and legally described as:

Condominium Parcel 203383504
Unit 1
Condominium Plan 102261169, Extension 0

- (s) the property located at 3937 James Hill Road and legally described as:
Condominium Parcel 203383504
Unit 3
Condominium Plan 102261169, Extension 0
- (t) the property located at 2218 5500 Mitchinson Way and legally described as:

Condominium Parcel 203064870
Unit 147
Condominium Plan 102176984, Extension 0
- (u) the property located at 102 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 2
Condominium Plan 102269134, Extension 0
- (v) the property located at 105 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 5
Condominium Plan 102269134, Extension 0
- (w) the property located at 107 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 7
Condominium Plan 102269134, Extension 0
- (x) the property located at 108 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 8
Condominium Plan 102269134, Extension 0
- (y) the property located at 109 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 9
Condominium Plan 102269134, Extension 0
- (z) the property located at 121 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 21

- (aa) Condominium Plan 102269134, Extension 0
the property located at 122 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 22
Condominium Plan 102269134, Extension 0
- (bb) the property located at 123 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 23
Condominium Plan 102269134, Extension 0
- (cc) the property located at 124 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 24
Condominium Plan 102269134, Extension 0
- (dd) the property located at 125 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 25
Condominium Plan 102269134, Extension 0
- (ee) the property located at 126 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 26
Condominium Plan 102269134, Extension 0
- (ff) the property located at 5536 Prefontaine Avenue and legally described as:

Surface Parcel 202999102
Lot 67
Block 71
Plan 102165375, Extension 0
- (gg) the property located at 5616 Prefontaine Avenue and legally described as:

Surface Parcel 202999416
Lot 54
Block 71
Plan 102165375, Extension 0
- (hh) the property located at 5620 Prefontaine Avenue and legally described as:

Surface Parcel 202999405
 Lot 53
 Block 71
 Plan 102165375, Extension 0

- (ii) the property located at 5648 Prefontaine Avenue and legally described as:

Surface Parcel 202997852
 Lot 46
 Block 71
 Plan 102165375, Extension 0

- (jj) the property located at 5664 Prefontaine Avenue and legally described as:

Surface Parcel 203000027
 Lot 42
 Block 71
 Plan 102165375, Extension 0

- (kk) the property located at 5676 Prefontaine Avenue and legally described as:

Surface Parcel 202998819
 Lot 39
 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, 2020 and concluding December 31, 2024, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 1906 York Street and legally described as:

Surface Parcel 111681907
 Lot 15
 Block 28
 Plan 101152910, Extension 26

- 5 The following properties are exempt from taxation equal to 25 percent of the property taxes otherwise payable on each property, commencing January 1, 2020 and concluding December 31, 2024, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 1841 Connaught Street and legally described as:

Surface Parcel 203417951
Lot 15A
Block 21
Plan 102270237, Extension 0

- (b) the property located at 1845 Connaught Street and legally described as:

Surface Parcel 203417928
Lot 15B
Block 21
Plan 102270237, Extension 0

- (c) the property located at 3321 Regina Avenue and legally described as:

Surface Parcel 112348807 & 109449052
Lots 4 and 5
Block 543
Plan K1416, Extension 0

Surface Parcel 112348830
Lot 49
Block 543
Plan 101191520, Extension 61

- (d) the property located at 1448 Shannon Road and legally described as:

Surface Parcel 107089263
Lot 14
Block 24
Plan 64R18289, Extension 0

- (e) the property located at 1824 York Street and legally described as:

Surface Parcel 203417962
Lot 4A
Block 21
Plan 102270237

- (f) the property located at 1828 York Street and legally described as:

Surface Parcel 203417973
Lot 4B
Block 21
Plan 102270237, Extension 0

6 The following property is exempt from taxation equal to 100% of the property taxes otherwise payable on each property, commencing January 1, 2020 and concluding December 31, 2024, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

(a) the property located at 314 Angus Street and legally described as:

Surface Parcel 112002950
 Lot 52
 Block 34
 Plan 101215730, Extension 27

Surface Parcel 112002938
 Lot 36
 Block 34
 Plan AP5716, Extension 26

(b) the property located at 3876 Rae Street and legally described as:

Surface Parcel 109695415
 Lot 21
 Block 858
 Plan AR1128, Extension 0

Surface Parcel 109731551
 Lot 22
 Block 858
 Plan AR1128, Extension 0

7 The following property is exempt from taxation equal to 95 percent of the property taxes otherwise payable on each property, commencing January 1, 2020 and concluding December 31, 2024, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

(a) the property located at 5501 Parliament Avenue and legally described as:

Surface Parcel 203068234
 Block CC
 Plan 102177503, Extension 0

8 The following property is exempt from taxation equal to 100 percent of the property taxes otherwise payable on each property, commencing January 1, 2020 and concluding December 31, 2024, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

(a) the property located at 1337 Athol Street and legally described as:

Surface Parcel 109605753
Lot 11
Block 169
Plan Old 33, Extension 0

- (b) the property located at 2170 Atkinson Street and legally described as:

Surface Parcel 107203373
Lot 23
Block 26
Plan DV270, Extension 0

- (c) the property located at 1136 Broder Street and legally described as:

Surface Parcel 106991770
Lot 31
Block 10
Plan F1625, Extension 0

Surface Parcel 112298227
Lot 43
Block 10
Plan 101149343, Extension 31

- (d) the property located at 2464 Francis Street and legally described as:

Surface Parcel 107211204
Lot 21
Block 6
Plan U2439, Extension 0

- (e) the property located at 2468 Francis Street and legally described as:

Surface Parcel 107211192
Lot 22
Block 6
Plan U2439, Extension 0

- (f) the property located at 301 Garnet Street and legally described as:

Surface Parcel 109729301
Lot 1
Block 38
Plan AP5716, Extension 0

- (g) the property located at 305 Garnet Street and legally described as:

Surface Parcel 109668987
 Lot 2
 Block 38
 Plan AP5716, Extension 0

- (h) the property located at 264 Osler Street and legally described as:

Surface Parcel 107155728
 Lot 24
 Block 32
 Plan AY5450, Extension 0

- (i) the property located at 928 Wallace Street and legally described as:

Surface Parcel 107134208
 Lot 33
 Block 8
 Plan T4085, Extension 0

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

Coming Into Force

17 This Bylaw comes into force on January 1, 2020.

READ A FIRST TIME THIS 29th DAY OF January 2020.

READ A SECOND TIME THIS 29th DAY OF January 2020.

READ A THIRD TIME AND PASSED THIS 29th DAY OF January 2020.

Mayor

City Clerk

(SEAL)

CERTIFIED A TRUE COPY

City Clerk

Schedule "A"

TAX EXEMPTION AGREEMENT

HOUSING INCENTIVE PROGRAM - INCOME ELIGIBLE HOUSEHOLDS

2018 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* on behalf of the Government of Saskatchewan for the benefit of the Board of Education of the Regina School Division No. 4;

"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, 2019.

- (1.1) Notwithstanding subsection (1), where on an annual basis the exemption of the education portion of the property taxes for the parcel of land where the Property is located would be equal to \$25,000 or more, the exemption of the education portion of the property taxes is subject to the annual approval of the Government of Saskatchewan.
- (1.2) Where the Government of Saskatchewan does not approve of the exemption of the education portion of the property taxes or reduces the amount of the proposed exemption, the City shall reduce the exemption of the education portion of the property taxes in accordance with the Government of Saskatchewan's decision.
- (1.3) Where the exemption of the education portion of the property taxes is not approved or is reduced, the Owners will be required to pay the balance of the education portion of the property taxes and the City shall not be liable to the Owners for any amount of the tax exemption which would have otherwise been granted to the Owners.
- (2) If the Owner fails to obtain an occupancy permit by October 31, 2019, 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 2020 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 2020 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 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;
 - (f) the improvements on the Property do not conform to all municipal and provincial laws governing the construction and use of the improvements, including any zoning bylaws and *The Uniform Building and Accessibility Standards Act*; or
 - (g) the Owner does not keep the taxes current on portions of the Property which are not exempt; or
 - (h) the Owner violates any provision of the City's Housing Incentive Policy under which this exemption was approved.
- (2) If the tax exemption ceases by reason of an event in subsection (1), the full amount of the taxes on the Property for the year in which the event occurred will become due and owing as of the date of the termination, including any penalties incurred and the property will become fully taxable for any subsequent years.
- (3) The Executive Director may terminate this Agreement by written notice to the Owner, if the Owner fails to meet any obligation under this Agreement or violates any provision under this Agreement.

Notices

- 10(1) Any notice required or permitted to be given to either Party pursuant to this Agreement shall be in writing and may be delivered to the Party in person, or to its authorized agent, or by sending it by prepaid registered mail, addressed:

To the City:

Executive Director, City Planning and Development
2476 Victoria Avenue

PO Box 1790
Regina, Saskatchewan S4P 3C8

To the Owner:

“Name of Owner”
“Address of Owner”

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

- (2) If a notice is mailed pursuant to the subsection (1), it is deemed to be given on the third business day after the date of such mailing.
- (3) If postal service is interrupted or substantially delayed, any notice shall be hand-delivered.

Notification of Sale of Property

- 11(1) The Owner 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.

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 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

{seal}

City Clerk

Witness

"Full name of Owner"

Witness

"Full name of Owner"

Schedule "B"

**TAX EXEMPTION AGREEMENT
HOUSING INCENTIVE PROGRAM
2016 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* on behalf of the Government of Saskatchewan for the benefit of the Board of Education of the Regina School Division No. 4;

"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, 2019.

- (1.1) Notwithstanding subsection (1), where on an annual basis the exemption of the education portion of the property taxes for the parcel of land where the Property is located would be equal to \$25,000 or more, the exemption of the education portion of the property taxes is subject to the annual approval of the Government of Saskatchewan.
- (1.2) Where the Government of Saskatchewan does not approve of the exemption of the education portion of the property taxes or reduces the amount of the proposed exemption, the City shall reduce the exemption of the education portion of the property taxes in accordance with the Government of Saskatchewan's decision.
- (1.3) Where the exemption of the education portion of the property taxes is not approved or is reduced, the Owners will be required to pay the balance of the education portion of the property taxes and the City shall not be liable to the Owners for any amount of the tax exemption which would have otherwise been granted to the Owners.
- (2) If the Owner fails to obtain the Final Occupancy Permit or Letter of Completion by October 31, 2019, 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 2020 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 2020 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. 9250* 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.
- (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;
 - (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 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

{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

Schedule "C"

**TAX EXEMPTION AGREEMENT
HOUSING INCENTIVE PROGRAM –
2018 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* on behalf of the Government of Saskatchewan 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, 2019.
 - (1.1) Notwithstanding subsection (1), where on an annual basis the exemption of the education portion of the property taxes for the parcel of land where the Property is located would be equal to \$25,000 or more, the exemption of the education portion of the property taxes is subject to the annual approval of the Government of Saskatchewan.
 - (1.2) Where the Government of Saskatchewan does not approve of the exemption of the education portion of the property taxes or reduces the amount of the proposed exemption, the City shall reduce the exemption of the education portion of the property taxes in accordance with the Government of Saskatchewan's decision.
 - (1.3) Where the exemption of the education portion of the property taxes is not approved or is reduced, the Owners will be required to pay the balance of the education portion of the property taxes and the City shall not be liable to the Owners for any amount of the tax exemption which would have otherwise been granted to the Owners.
- (2) If the Owner fails to obtain the Final Occupancy Permit or Letter of Completion by October 31, 2019, 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 2020 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 2020 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. 9250* 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.
- (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;
- (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 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

{seal}

City Clerk

Witness

“Full name of Owner”

OR

“Full Name of Owner”

Per: _____
Authorized Signing Officer

{seal}

Date: _____
DD-MMMM-YYYY

Per: _____
Authorized Signing Officer

{seal}

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.

OR

AFFIDAVIT OF CORPORATE SIGNING AUTHORITY	
CANADA SASKATCHEWAN	
I, _____ of Regina, Saskatchewan, <small>Print Full Name of Signing Authority</small>	
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____ <small>Month Date</small>	}
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
2016 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* on behalf of the Government of Saskatchewan for the benefit of the Board of Education of the Regina School Division No. 4;

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

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

"Insert Legal Description"

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, 2019.

- (1.2) Notwithstanding subsection (1), where on an annual basis the exemption of the education portion of the property taxes for the parcel of land where the Property is located would be equal to \$25,000 or more, the exemption of the education portion of the property taxes is subject to the annual approval of the Government of Saskatchewan.
- (1.3) Where the Government of Saskatchewan does not approve of the exemption of the education portion of the property taxes or reduces the amount of the proposed exemption, the City shall reduce the exemption of the education portion of the property taxes in accordance with the Government of Saskatchewan’s decision.
- (1.4) Where the exemption of the education portion of the property taxes is not approved or is reduced, the Owners 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, 2019, 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 2020 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 2020 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.
- (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;
 - (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 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

{seal}

City Clerk

Witness

"Full name of Owner"

OR

"Full Name of Owner"

Per: _____
Authorized Signing Officer

{seal}

Date: _____
DD-MMMM-YYYY

Per: _____
Authorized Signing Officer

{seal}

Date: _____
DD-MMMM-YYYY

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

AFFIDAVIT OF EXECUTION

CANADA)
PROVINCE OF SASKATCHEWAN)

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

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

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

Signature of Witness

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

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

OR

AFFIDAVIT OF CORPORATE SIGNING AUTHORITY	
CANADA SASKATCHEWAN	
I, _____ of Regina, Saskatchewan, <small>Print Full Name of Signing Authority</small>	
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____ <small>Month Date</small>	}
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
2018 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* on behalf of the Government of Saskatchewan for the benefit of the Board of Education of the Regina School Division No. 4 and the Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan;

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

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

"Insert Legal Description"

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 95% 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, 2019.
- (1.1) Notwithstanding subsection (1), where on an annual basis the exemption of the education portion of the property taxes for the parcel of land where the Property is located would be equal to \$25,000 or more, the exemption of the education portion of the property taxes is subject to the annual approval of the Government of Saskatchewan.
- (1.2) Where the Government of Saskatchewan does not approve of the exemption of the education portion of the property taxes or reduces the amount of the proposed exemption, the City shall reduce the exemption of the education portion of the property taxes in accordance with the Government of Saskatchewan's decision.
- (1.3) Where the exemption of the education portion of the property taxes is not approved or is reduced, the Owners will be required to pay the balance of the education portion of the property taxes and the City shall not be liable to the Owners for any amount of the tax exemption which would have otherwise been granted to the Owners.
- (2) If the Owner fails to obtain an occupancy permit by October 31, 2019, 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 2020 will become due and owing as of the date of the termination, including any penalties incurred.
- (3) The Executive Director will conclusively determine whether 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 2020 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.
- (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;
 - (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 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

{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 "F"

**TAX EXEMPTION AGREEMENT
HOUSING INCENTIVE PROGRAM – 2 or more RENTAL UNITS
2018 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* on behalf of the Government of Saskatchewan for the benefit of the Board of Education of the Regina School Division No. 4 and the Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan;

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

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

"Insert Legal Description"

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, 2019.
- (1.1) Notwithstanding subsection (1), where on an annual basis the exemption of the education portion of the property taxes for the parcel of land where the Property is located would be equal to \$25,000 or more, the exemption of the education portion of the property taxes is subject to the annual approval of the Government of Saskatchewan.
- (1.2) Where the Government of Saskatchewan does not approve of the exemption of the education portion of the property taxes or reduces the amount of the proposed exemption, the City shall reduce the exemption of the education portion of the property taxes in accordance with the Government of Saskatchewan’s decision.
- (1.3) Where the exemption of the education portion of the property taxes is not approved or is reduced, the Owners will be required to pay the balance of the education portion of the property taxes and the City shall not be liable to the Owners for any amount of the tax exemption which would have otherwise been granted to the Owners.
- (2) If the Owner fails to obtain an occupancy permit by October 31, 2019, 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 2020 will become due and owing as of the date of the termination, including any penalties incurred.
- (3) The Executive Director will conclusively determine whether 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 2020 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.
- (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;
 - (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 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

{seal}

City Clerk

Witness

"Full name of Owner"

OR

"Full Name of Owner"

Per: _____ {seal}
Authorized Signing Officer

Date: _____
DD-MMMM-YYYY

Per: _____ {seal}
Authorized Signing Officer

Date: _____
DD-MMMM-YYYY

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

AFFIDAVIT OF EXECUTION

CANADA)
PROVINCE OF SASKATCHEWAN)

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

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

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

Signature of Witness

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

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

OR

AFFIDAVIT OF CORPORATE SIGNING AUTHORITY

CANADA
SASKATCHEWAN

I, _____ 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. 2020-4

THE HOUSING INCENTIVE PROGRAM TAX EXEMPTION BYLAW, 2020

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 2020 to 2024 for the properties located at 123 1920 7th Avenue E., 20 1033 Edgar Street, 25 1033 Edgar Street, 26 1033 Edgar Street, 28 1033 Edgar Street, 29 1033 Edgar Street, 30 1033 Edgar Street, 32 1033 Edgar Street, 33 1033 Edgar Street, 34 1033 Edgar Street, 302 A 3355 Green Poppy Street, 302 B 3355 Green Poppy Street, 303 A 3355 Green Poppy Street, 501 B 3359 Green Poppy Street, 503 A 3359 Green Poppy Street, 504 B 3359 Green Poppy Street, 505 B 3359 Green Poppy Street, 3935 James Hill Road, 3937 James Hill Road, 2218 5500 Mitchinson Way, 102 2715 Narcisse Drive, 105 2715 Narcisse Drive, 107 2715 Narcisse Drive, 108 2715 Narcisse Drive, 109 2715 Narcisse Drive, 121 2715 Narcisse Drive, 122 2715 Narcisse Drive, 123 2715 Narcisse Drive, 124 2715 Narcisse Drive, 125 2715 Narcisse Drive, 126 2715 Narcisse Drive, 5536 Prefontaine Avenue, 5616 Prefontaine Avenue, 5620 Prefontaine Avenue, 5648 Prefontaine Avenue, 5664 Prefontaine Avenue, 5676 Prefontaine Avenue, 1906 York Street, 1841 Connaught Street, 1845 Connaught Street, 3321 Regina Avenue, 1448 Shannon Road, 1824 York Street, 1828 York Street, 314 Angus Street, 3876 Rae Street, 5501 Parliament Avenue, 1337 Athol Street, 2170 Atkinson Street, 1136 Broder Street, 2464 Francis Street, 2468 Francis Street, 301 Garnet Street, 305 Garnet Street, 264 Osler Street and 928 Wallace Street

STATUTORY AUTHORITY: Section 262(4) of *The Cities Act*.

MINISTER’S APPROVAL: N/A

PUBLIC HEARING: N/A

PUBLIC NOTICE: N/A

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

AMENDS/REPEALS: N/A

CLASSIFICATION: Administrative

INITIATING DIVISION: Financial Strategy & Sustainability

INITIATING DEPARTMENT: Assessment, Tax and Utility Billing

F:\wordpro\bylaw\2020\2020-4 the 2020 housing incentive program tax exemption bylaw 2020