



Bylaw No. 2024-3

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. 2024-3

THE COMMUNITY NON-PROFIT ANNUAL TAX EXEMPTION BYLAW, 2024

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

- 1 The purpose of this Bylaw is to exempt certain properties from property taxes in whole or in part for the 2024 financial year.

Authority

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

Definitions

- 3 In this Bylaw:

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

Exemptions

- 4 Ackerman & Co Investments Ltd. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by Phoenix Residential Society Inc. and located at 2152 Hamilton Street, Lot 14, Block 409, Plan OLD33, Extension 0 and Lot 21, Block 409, Plan 101187671, Extension 41.
- 5 All Nations Hope Network Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by All Nations Hope Network Inc. and located at 2735 5th Avenue, Lot 1, Block 114, Plan OLD33, Extension 0 and Lot 23, Block 114, Plan 101199685, Extension 41.
- 6 Carmichael Outreach Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by Carmichael Outreach Inc. and located at 1510 12th Avenue, Lots 21 - 24, Block 301, Plan OLD33, Extension 0.

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

City Solicitor

- 7 Eagle Heart Centre Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by Eagle Heart Centre Inc. and located at 2900 5th Avenue, Lot 23, Block 89, Plan 101181091, Extension 41; Lot 24, Block 89, Plan 101181080, Extension 42; Lot 25, Block 89, Plan 101181114, Extension 43 and Lot 26, Block 89, Plan 101181103, Extension 44.
- 8 Eagle Heart Centre Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by Eagle Heart Centre Inc. and located at 1102 Angus Street, Lot 20, Block 114, Plan OLD33, Extension 0.
- 9 Eagle Heart Centre Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by Eagle Heart Centre Inc. and located at 445 N Broad Street, Lot 1, Block B, Plan 62R32208, Extension 2 and Block Y, Plan 62R14464, Extension 0.
- 10 The Globe Theatre Society is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by the Globe Theatre Society and located at 1801 Scarth Street, Unit 1, Condominium Plan 99RA23145, Extension 3.
- 11 Halifax Holdings West Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by Phoenix Residential Society Inc. and located at 1914 Halifax Street, Lot 43, Block 349, Plan 102233023, Extension 0.
- 12 Ignite Adult Learning Foundation Corporation is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by Ignite Adult Learning Foundation Corporation and located at 900 Victoria Avenue, Lots 9 and 10, Block 19, Plan DV270, Extension 0.
- 13 Isla Ventures Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements, occupied and used by Catholic Family Services Society and located at 160 McIntosh Street, Block X, Plan 65R11965, Extension 1.
- 14 The Islamic Association of Saskatchewan, Regina Incorporated is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at 641 E Victoria Avenue, Block K, Plan 102405080, Extension 0.

- 15 John Howard Society of Saskatchewan is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by the John Howard Society of Saskatchewan and located at 2323 Broad Street, Lot 3, Block 464, Plan OLD33, Extension 0 and Lot 32, Block 464, Plan 101169109, Extension 201.
- 16 John Howard Society of Saskatchewan is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by the John Howard Society of Saskatchewan and located at 2078 Toronto Street, Lot 25, Block 359, Plan OLD33, Extension 0.
- 17 Melcor Reit GP Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by the South Saskatchewan Independent Living Centre and located at 349 Albert Street, Lots 1 and 2, Block 17, Plan 68R23751, Extension 0.
- 18 North Central Family Centre Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by North Central Family Centre Inc. and located at 2931 5th Avenue, Lot 1, Block 112, Plan OLD33, Extension 69; Lot 2, Block 112, Plan OLD33, Extension 71 and Lot 21, Block 112, Plan 101178345, Extension 75.
- 19 Oxford House Saskatchewan Incorporated is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by Oxford House Saskatchewan Incorporated and located at Lot 9, Block 15, Plan 72R13893, Extension 0; Lot 17, Block 3, Plan 63R25686, Extension 0; Lot 66, Block 1, Plan 69R21952, Extension 0; Lot 5, Block 12, Plan FV2273, Extension 0 and Lot 7, Block 26, Plan 75R51450, Extension 0.
- 20 Ranch Ehrlo Society is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by Phoenix Residential Society Inc. and located at 2035 Osler Street, Lot 34, Block 362, Plan OLD33, Extension 0; Lots 37-40, Block 362, Plan OLD33, Extension 0; Lot 43, Block 362, Plan 101147699, Extension 38; Lot 44, Block 362, Plan 101147712, Extension 39; Lot 45, Block 362, Plan 101147712, Extension 40 and Lot 46, Block 362, Plan 101147701, Extension 41.
- 21 Ranch Ehrlo Society is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by Ranch Ehrlo Society and located at 2035 Osler Street, Lot

- 34, Block 362, Plan OLD33, Extension 0; Lots 37-40, Block 362, Plan OLD33, Extension 0; Lot 43, Block 362, Plan 101147699, Extension 38; Lot 44, Block 362, Plan 101147712, Extension 39; Lot 45, Block 362, Plan 101147712, Extension 40 and Lot 46, Block 362, Plan 101147701, Extension 41.
- 22 Regina & District Food Bank Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by Regina & District Food Bank Inc. and located at 1881 Broad Street, Lots A and B, Block 303, Plan 66R34931, Extension 0.
- 23 Regina & District Food Bank Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable as an occupant for the portion of the land and improvements occupied and used by Regina & District Food Bank Inc. and located at 1720 12th Avenue, Lots 21-25, Block 303, Plan OLD33, Extension 0.
- 24 Regina Early Learning Centre Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by Regina Early Learning Centre Inc. and located at 3079 5th Avenue, Lots 1 and 2, Block 111, Plan OLD33, Extension 0.
- 25 Regina Early Learning Centre Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by Regina Early Learning Centre Inc. and located at 3528 13th Avenue, Lot 26, Block 381, Plan DV4420, Extension 19 and Lot 27, Block 381, Plan DV4420, Extension 20.
- 26 Regina Early Learning Centre Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by Regina Early Learning Centre Inc. and located at 2125 Athol Street, Lot 22, Block 398, Plan 99RA02447, Extension 1.
- 27 SCEP Centre Society (Regina) is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by SCEP Centre Society (Regina) and located at 1636 5th Avenue N, Lot B, Block 3, Plan 59R17163, Extension 0.
- 28 SCEP Centre Society (Regina) is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by SCEP Centre Society (Regina) and located at 1652 5th Avenue N, Lot D, Block 3, Plan 59R17163, Extension 0.

- 29 Sisters Building Ltd. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by Chip & Dale Housing Inc. and located at 2210 25th Avenue, Block CC, Plan 102164992, Extension 0.
- 30 TFHQ Safe Shelter Incorporated is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements occupied and used by Wish Safe House and located at Lots 13-15, Block 6, Plan F4996, Extension 0.
- 33(1) The exemptions in sections 4 to 30:
- (a) shall apply only to taxes assessed in 2024 on land or improvements; and
 - (b) shall not include special taxes, local improvement levies, public utility charges, development fees or other such charges imposed by the City or other taxing authority.
- (2) Notwithstanding sections 4 to 30, where the amount of the exemption of the education portion of the property taxes would be equal to \$25,000 or more, the exemption of the education portion of the property taxes is subject to the approval of the Government of Saskatchewan.
- (3) Where the Government of Saskatchewan does not approve of the exemption of the education portion of the property taxes or reduces the amount of the proposed exemption, the City shall reduce the exemption of the education portion of the property taxes in accordance with the Government of Saskatchewan's decision.
- (4) Where the exemption of the education portion of the property taxes is not approved or is reduced, the Owner will be required to pay the balance of the education portion of the property taxes, and the City shall not be liable to the Owner for any amount of the tax exemption which would have otherwise been granted to the Owner.
- 34 The City Assessor shall conclusively determine the scope and extent of any exemption.

35 This Bylaw comes into force on January 1, 2024.

READ A FIRST TIME THIS 14th DAY OF February 2024.

READ A SECOND TIME THIS 14th DAY OF February 2024.

READ A THIRD TIME AND PASSED THIS 14th DAY OF February 2024.

Mayor
Sandra Masters

City Clerk (SEAL)
Jim Nicol
CERTIFIED A TRUE COPY

City Clerk

ABSTRACT

BYLAW NO. 2024-3

THE COMMUNITY NON-PROFIT ANNUAL TAX EXEMPTION BYLAW, 2024

PURPOSE:	To exempt certain properties from property taxes in whole or in part for the 2024 financial year.
ABSTRACT:	Provide property tax exemptions to owners and occupants of land based on Council's approved Community Non-Profit Tax Exemption Policy.
STATUTORY AUTHORITY:	Subsection 262(3) of <i>The Cities Act</i> , section 21 of <i>The Education Property Tax Act</i> and sections 9 and 11 of <i>The Education Property Tax Regulations</i> .
MINISTER'S APPROVAL:	N/A
PUBLIC HEARING:	N/A
PUBLIC NOTICE:	N/A
REFERENCE:	Community Non-Profit Tax Exemption Policy, City Council, April 26, 2023, CR23-45, City Council, December 14, 2022, CR22-138 and CM22-35, Executive Committee, November 29, 2023, EX23-98, City Council, December 6, 2023, CR23-130
AMENDS/REPEALS:	N/A
CLASSIFICATION:	Administrative
INITIATING DIVISION:	Financial Strategy & Sustainability
INITIATING DEPARTMENT:	Assessment and Property Revenue Services