



Bylaw No. 2023-22

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. 2023-22

THE LICENSED NON-PROFIT CHILDCARE CENTRE
TAX EXEMPTION BYLAW, 2023

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

1 The purpose of this Bylaw is to provide a tax exemption to the portion of the property outlined in this Bylaw that is used as a licensed childcare centre and that is owned or leased and operated by a licensed non-profit childcare centre.

Authority

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

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* 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;

“licensed non-profit childcare centre” means the following types of entities that are licensed by the Province of Saskatchewan as child care centres as defined by *The Child Care Act, 2014*:

- (a) a charitable or membership non-profit corporation incorporated or registered pursuant to *The Non-profit Corporations Act, 1995* or the *Canada Not-for-profit Corporations Act*; or
- (b) a non-profit co-operative incorporated or registered pursuant to *The Co-operative Act, 1996* or the *Canada Co-operative Act*.

Exemption

4 The following portion of the property that is used as a licensed childcare centre and is owned or leased and operated by a licensed non-profit childcare centre is exempt from taxation equal to 0.29376 percent of the property taxes otherwise payable on the portion of the property used as a licensed childcare centre, commencing January 1, 2023 and concluding December 31, 2025, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 4000 James Hill Road and legally described as:

Surface Parcel 203847723
Lot 56

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

City Solicitor

Block 72
Plan 102352160, Extension 0

Surface Parcel 203112324
Lot HH
Block 72
Plan 102190889, Extension 0

- 5 The following portion of the property that is used as a licensed childcare centre and is owned or leased and operated by a licensed non-profit childcare centre is exempt from taxation equal to 2.8 percent of the property taxes otherwise payable on the portion of the property used as a licensed childcare centre, commencing January 1, 2023 and concluding December 31, 2025, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 1-1325 23rd Avenue and legally described as:

Surface Parcel 111750768
Lot G
Block 14
Plan GH157, Extension 2

Surface Parcel 111750779
Lot H
Block 14
Plan GH157, Extension 3

- 6 The following portion of the property that is used as a licensed childcare centre and is owned or leased and operated by a licensed non-profit childcare centre is exempt from taxation equal to 15.476 percent of the property taxes otherwise payable on the portion of the property used as a licensed childcare centre, commencing January 1, 2023 and concluding December 31, 2025, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 88B Cavendish Street and legally described as:

Surface Parcel 107268341
Block Y
Plan 99RA05111, Extension 0

- 7 The following portion of the property that is used as a licensed childcare centre and is owned or leased and operated by a licensed non-profit childcare centre is exempt from taxation equal to 16.92 percent of the property taxes otherwise payable on the portion of the property used as a licensed childcare centre, commencing January 1, 2023 and concluding December 31, 2025, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 1847 Smith Street and legally described as:

Surface Parcel 107281043
Lot 45
Block 309
Plan 00RA12095, Extension 0

- 8 The following portion of the property that is used as a licensed childcare centre and is owned or leased and operated by a licensed non-profit childcare centre is exempt from taxation equal to 17.2 percent of the property taxes otherwise payable on the portion of the property used as a licensed childcare centre, commencing January 1, 2023 and concluding December 31, 2025, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at B-D 3125 Woodhams Drive East and legally described as:

Surface Parcel 111405147
Block A1
Plan 88R48217, Extension 3

- 9 The following portion of the property that is used as a licensed childcare centre and is owned or leased and operated by a licensed non-profit childcare centre is exempt from taxation equal to 26.756 percent of the property taxes otherwise payable on the portion of the property used as a licensed childcare centre, commencing January 1, 2023 and concluding December 31, 2025, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 2200 25th Avenue and legally described as:

Surface Parcel 202997560
Block BB
Plan 102164992, Extension 0

- 10 The following portion of the property that is used as a licensed childcare centre and is owned or leased and operated by a licensed non-profit childcare centre is exempt from taxation equal to 33.876 percent of the property taxes otherwise payable on the portion of the property used as a licensed childcare centre, commencing January 1, 2023 and concluding December 31, 2025, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 545 Broad Street and legally described as:

Surface Parcel 165025830
Lot 36
Block 1
Plan 102037564, Extension 0

- 11 The following portion of the property that is used as a licensed childcare centre and is owned or leased and operated by a licensed non-profit childcare centre is exempt from taxation equal to 40 percent of the property taxes otherwise payable on the portion of the property used as a licensed childcare centre, commencing January 1,

2023 and concluding December 31, 2025, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 128–6th Avenue East and legally described as:

Surface Parcel 106983119
Lot 9
Block 4A
Plan 62R23031, Extension 0

- (b) the property located at 1632 Angus Street and legally described as:

Surface Parcel 165145114
Lot 31A
Block 252
Plan 102049208, Extension 0

- (c) the property located at 15 Birchwood Road and legally described as:

Surface Parcel 111483233
Lot C
Block 15
Plan 88R55380, Extension 1

- (d) the property located at 2051 Cameron Street and legally described as:

Surface Parcel 110991304
Lot 56
Block 376
Plan 99RA05074, Extension 0

- (e) the property located at 101 East College Avenue and legally described as:

Surface Parcel 107200921
Lot 8
Block 7
Plan U2439, Extension 0

Surface Parcel 107200910
Lot 9
Block 7
Plan U2439, Extension 0

Surface Parcel 107304522
Lot 10
Block 7

Plan U2439, Extension 0

- (f) the property located at 1308 College Avenue and legally described as:

Surface Parcel 112052944
Lot 11
Block 468
Plan OLD33, Extension 65

Surface Parcel 112052966
Lot 32
Block 468
Plan 101189695, Extension 66

- (g) the property located at 9 Coventry Road and legally described as:

Surface Parcel 111856170
Lot 6
Block C
Plan 101207887, Extension 1

- (h) the property located at 78 Dempsey Avenue and legally described as:

Surface Parcel 109474409
Lot 3
Block 15
Plan 75R36090, Extension 0

- (i) the property located at 3128 Dewdney Avenue and legally described as:

Surface Parcel 109442112
Lot A
Block 213
Plan 81R30560, Extension 0

- (j) the property located at 4401 Dewdney Avenue and legally described as:

Surface Parcel 109524393
Lot 7
Block 1
Plan I5211, Extension 0

Surface Parcel 109524416
Lot 8
Block 1
Plan I5211, Extension 0

- (k) the property located at 1561 Elphinstone Street and legally described as:
- Surface Parcel 109469289
 - Lot 30
 - Block 230
 - Plan OLD33, Extension 0
- Surface Parcel 109469290
- Lot 31
 - Block 230
 - Plan OLD33, Extension 0
- Surface Parcel 109469302
- Lot 32
 - Block 230
 - Plan OLD33, Extension 0
- Surface Parcel 109469313
- Lot 33
 - Block 230
 - Plan OLD33, Extension 0
- (l) the property located at 747 Forget Street and legally described as:
- Surface Parcel 153200180
 - Block 14A
 - Plan GB419, Extension 1
- (m) the property located at 380 Gardiner Park Court and legally described as:
- Surface Parcel 107170477
 - Lot D
 - Block J
 - Plan 85R53952, Extension 0
- (n) the property located at 3615 Kings Road and legally described as:
- Surface Parcel 109654702
 - Lot A
 - Block 68
 - Plan 78R15074, Extension 0
- (o) the property located at 7451 Mapleford Boulevard and legally described as:
- Surface Parcel 203816796
 - Block 130A

Plan 102343878, Extension 0

- (p) the property located at 97 and 99 McMurchy Avenue and legally described as:

Surface Parcel 109629838
Lot E
Block 25
Plan 70R18765, Extension 0

Surface Parcel 109629849
Lot F
Block 25
Plan 70R18765, Extension 0

- (q) the property located at 1115 Pasqua Street and legally described as:

Surface Parcel 109527688
Lot 1
Block B
Plan FD5230, Extension 0

- (r) the property located at 3515 Pasqua Street and legally described as:

Surface Parcel 164768642
Lot E
Block 5
Plan 102017832, Extension 0

- (s) the property located at 587 Rink Avenue and legally described as:

Surface Parcel 110511683
Lot 3
Block 23
Plan 78R28046, Extension 0

Surface Parcel 110511694
Lot 4
Block 23
Plan 78R28046, Extension 0

- (t) the property located at 1501 Robinson Street and legally described as:

Surface Parcel 111974722
Lot 1
Block 235

Plan OLD33, Extension 32

Surface Parcel 111974744
 Lot 2
 Block 235
 Plan OLD33, Extension 45

- (u) the property located at 2 Turgeon Crescent and legally described as:

Surface Parcel 107261692
 Lot 41
 Block 33
 Plan GE191, Extension 0

Scope of Exemption

5(1) The exemption in section 4 shall:

- (a) apply only to taxes assessed in 2023, 2024 and 2025 on land or improvements; and
 - (b) not include penalties, local improvement levies, utility charges, special taxes, development fees or other such charges or fees properly imposed by the City or other taxing authority.
- (2) Notwithstanding section 4, where the education portion of the taxes is payable to the Government of Saskatchewan and the amount of the exemption of the education portion of the property taxes would be equal to \$25,000 or more, the exemption of the education portion of the property taxes is subject to the approval of the Government of Saskatchewan.
 - (3) Notwithstanding section 4, where the education portion of the property taxes is payable to the Regina Roman Catholic Separate School Division No. 81, the exemption of the education portion of the property taxes is subject to the approval of the Regina Roman Catholic Separate School Division No. 81.
 - (4) Where the Government of Saskatchewan or the Regina Roman Catholic Separate School Division No. 81 does not approve of the exemption of the education portion of the property taxes or reduces the amount of the proposed exemption, the City shall reduce the exemption of the education portion of the property taxes in accordance with the Government of Saskatchewan's decision or the Regina Roman Catholic Separate School Division's decision.
 - (5) Where the exemption of the education portion of the property taxes is not approved or the exemption is reduced, the Owner will be required to pay the balance of the education portion of the property taxes, and the City shall not be

liable to the Owner for any amount of the tax exemption which would have otherwise been granted to the Owner.

Agreement

- 6 The exemption in sections 4 and 5 shall be governed by the form of Tax Exemption Agreement attached hereto as Schedule “A”.
- 7 The City Clerk is authorized to sign and seal the Agreement in section 6 on behalf of the City of Regina.

Coming Into Force

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

READ A FIRST TIME THIS 22nd DAY OF March 2023.

READ A SECOND TIME THIS 22nd DAY OF March 2023.

READ A THIRD TIME AND PASSED THIS 22nd DAY OF March 2023.

S. Masters
Mayor

J. Nicol
City Clerk (SEAL)

CERTIFIED A TRUE COPY

City Clerk

Schedule "A"

TAX EXEMPTION AGREEMENT
Non-profit Childcare Exemption
Street Address

Agreement dated _____, 20__ (City Clerk to fill in)

Between:

THE CITY OF REGINA
(the "City")

- and -

Full Name of Owner
(the "Owner")

The Parties agree as follows:

Definitions

1 In this Agreement:

"City Assessor" means the City of Regina City Assessor or his or her designate;

"education portion of the property taxes" means the property taxes levied by the City pursuant to *The Education Property Tax Act* for the benefit of the Board of Education of the Regina School Division No. 4 and the Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan;

"licensed non-profit childcare centre" means the following types of entities that are licensed by the Province of Saskatchewan as childcare centres as defined by *The Child Care Act, 2014*:

(a) a charitable or membership non-profit corporation incorporated or registered pursuant to *The Non-profit Corporations Act, 1995* or the *Canada Not-for-profit Corporations Act*; or

(b) a non-profit co-operative incorporated or registered pursuant to *The Co-operatives Act, 1996* or the *Canada Co-operatives Act*;

"Property" means the real property owned and occupied by the Owner and used for or in conjunction with a licensed non-profit childcare centre which Land is civically known as

“Street Address”, Regina, Saskatchewan and legally described as “Surface Parcel No.” with a Reference Land Description of:

“Legal Description”

City’s Covenants

Tax Exemption

- 2(1) Pursuant to subsection 262(4) of *The Cities Act*, and subject to the terms of this Agreement, the City grants an exemption from taxation on the Property equal to _____ percent of the property taxes levied with respect to the Property, commencing January 1, 2023, and concluding December 31, 2025 on the condition that the Property is leased or owned by a licensed non-profit childcare centre and used by the Childcare Centre as a licensed non-profit childcare centre.
- (2) Notwithstanding subsection (1), where the education portion of the taxes is payable to the Government of Saskatchewan and the amount of the exemption of the education portion of the property taxes would be equal to \$25,000 or more, the exemption of the education portion of the property taxes is subject to the approval of the Government of Saskatchewan.
- (3) Notwithstanding subsection (1), where the education portion of the property taxes is payable to the Regina Roman Catholic Separate School Division No. 81, the exemption of the education portion of the property taxes is subject to the approval of the Regina Roman Catholic Separate School Division No. 81.
- (4) Where the Government of Saskatchewan or the Regina Roman Catholic Separate School Division No. 81 does not approve of the exemption of the education portion of the property taxes or reduces the amount of the proposed exemption, the City shall reduce the exemption of the education portion of the property taxes in accordance with the Government of Saskatchewan’s decision or the Regina Roman Catholic Separate School Division’s decision.
- (5) Where the exemption of the education portion of the property taxes is not approved or the exemption is reduced, the Childcare Centre will be required to pay the balance of the education portion of the property taxes, and the City shall not be liable to the Childcare Centre for any amount of the tax exemption which would have otherwise been granted to the Childcare Centre.

Terms and Conditions of Exemption

- 3(1) The exemption does not apply to portions of the Property that are not used for or in conjunction with a non-profit licensed childcare centre.
- (2) The exemption only applies where the following terms and conditions are met:

- (a) the Property is owned or leased by the Childcare Centre;
- (b) the Property is occupied by the Childcare Centre; and
- (c) the Childcare Centre is a licensed non-profit childcare centre.

Scope

- 4 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, subject to any statutory right of appeal against the assessment of the Property.
- 5 The exemption from taxation granted pursuant to this Agreement does not include penalties, local improvement levies, utility charges, special taxes, development fees or other such charges or fees properly imposed by the City or other taxing authority.

Childcare Centre's Covenants

- 6 The Childcare Centre shall:
- (a) not sell or agree to sell the Property during the term of this Agreement;
 - (b) notify the City of any occurrences which would, pursuant to the Agreement, discontinue or terminate the tax exemption; and
 - (c) provide the City Assessor with any information or documents requested by the City Assessor for the purpose of assessing the Property.

Continuation

- 7 The tax exemption will continue only for so long as the Childcare Centre complies with the terms of this Agreement.
- 8 The tax exemption will cease if any of the following occurs:
- (a) the Childcare Centre no longer owns or leases the Property;
 - (b) the Childcare Centre becomes bankrupt or insolvent or is so adjudged;
 - (c) the Childcare Centre makes a general assignment for the benefit of creditors;
 - (d) the Childcare Centre substantially changes its operations such that the Property is no longer being used for a non-profit licensed childcare centre, unless such change has been expressly approved in writing by the City;
 - (e) the Childcare Centre ceases to operate entirely;

- (f) the Childcare Centre fails to maintain or loses its licence as a childcare centre;
 - (g) the Childcare Centre fails to pay any taxes levied on behalf of the City, the Regina Public Library Board, 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 or any other penalties, local improvement levies, utility charges, special taxes, development fees or other such charges or fees properly imposed by the City or other taxing authority;
 - (h) the Childcare Centre sells or agrees to sell the Property;
 - (i) the improvements on the Property do not conform to all civic and provincial laws governing the construction and use of the improvements, including any zoning bylaws and *The Uniform Building and Accessibility Standards Act*.
- 9 If the tax exemption ceases by reason of an event in section 8 occurring:
- (a) the Property will be taxable on a pro-rated basis for the portion of the year during which the exemption granted no longer continues; and
 - (b) the taxes that would have been payable on the Property during the term of this agreement up to the date of the termination including any penalties shall become due and payable as a debt due to the City.

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 mail, addressed:

To the City at:

Attention: City Clerk
 City of Regina
 2476 Victoria Avenue
 P.O. Box 1790
 Regina, Saskatchewan
 S4P 3C8

To the Childcare Centre at:

“Name of the Owner”
“Address of Owner”

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

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

Amendments

- 11(1) The Agreement may be amended by written agreement between the Parties.
- (2) For the purposes of subsection (1), the City Assessor may authorize any amendments to the Agreement.

General

- 12 This Agreement is not assignable without the prior written consent of the City, which will only be granted where the new owner or person leasing the Property is a “licensed non-profit childcare centre” and occupies and uses the Property as a licensed non-profit childcare centre.
- 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 Childcare Centre for any amount of the tax exemption which would otherwise have been granted to the Childcare Centre.
- 14 The City may register this Agreement at the Land Titles Registry, Saskatchewan Land Registration District, with respect to the Property.
- 15 This Agreement may be executed in multiple counterparts, each of which shall be deemed an original agreement and shall constitute one and the same agreement. The counterparts of this Agreement may be executed and delivered by facsimile or other electronic signature (including portable document format) by any of the parties and the other parties may rely on the receipt of such document so executed and delivered electronically or by facsimile as if the original had been received.
- 16 This Agreement will not become effective until adopted by bylaw of the Council of the City and fully executed by both parties to the Agreement.

In witness whereof, the Parties have executed the Agreement on the date first written above.

THE CITY OF REGINA

“Full Name of Owner”

City Clerk

“Authorized Signing Officer”

The corporate seal should be affixed. If the corporate seal is not affixed the attached affidavit of corporate signing authority must be filled out for each signing officer.

“Authorized Signing Officer”

The corporate seal should be affixed. If the corporate seal is not affixed the attached affidavit of corporate signing authority must be filled out for each signing officer.

AFFIDAVIT OF CORPORATE SIGNING AUTHORITY

CANADA)
PROVINCE OF SASKATCHEWAN)

I, _____, of _____, _____,
(Print Full Name of Signing Authority) (City) (Province)

MAKE OATH/AFFIRM AS FOLLOWS:

- 1 I am a _____ (insert position) of the _____ named in the Tax Exemption Agreement to which this Affidavit is attached.
- 2 I am authorized by the _____ to execute the Tax Exemption Agreement without affixing the Corporate Seal of the _____.

SWORN BEFORE ME at _____)
_____, Saskatchewan,)
on _____ 2023)
_____) _____
_____) Signature of Signing Authority

A Commissioner for Oaths or a Notary Public
in and for the Province of _____
My Commission/Appointment expires _____
Or Being a solicitor

ABSTRACT

BYLAW NO. 2023-22

THE LICENSED NON-PROFIT CHILDCARE CENTRE
TAX EXEMPTION BYLAW, 2023

PURPOSE: To provide a tax exemption to property that is used as a licensed childcare centre and that is owned or leased and operated by a licensed non-profit childcare centre.

ABSTRACT: Property that is used as a licensed childcare centre and owned or leased and operated by a licensed non-profit childcare centre will receive a tax exemption which is governed by a tax exemption agreement between the parties.

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

MINISTER'S APPROVAL: N/A

PUBLIC HEARING: N/A

PUBLIC NOTICE: N/A

REFERENCE: Executive Committee, November 30, 2022, EX22-130 and City Council, December 7, 2022, CR22-134

AMENDS/REPEALS: N/A

CLASSIFICATION: Executory

INITIATING DIVISION: City Planning and Development

INITIATING DEPARTMENT: Assessment & Taxation Department