



Bylaw No. 2024-5

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. 2024-5

THE COMMUNITY NON-PROFIT TAX EXEMPTION POLICY BYLAW, 2024

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

- 1 The purpose of this Bylaw is to provide a Community Non-Profit Tax Exemption to the owners and tenants of properties that qualify under the City of Regina’s Community Non-Profit Tax Exemption 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, 2024 and concluding December 31, 2028, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at A 615 6th Avenue and legally described as:

Surface Parcel 112299330
 Block B
 Plan F1625, Extension 5

- (b) the property located at A 1109 E 14th Avenue and A 2299 Edgar Street and legally described as:

Surface Parcel 107228572
 Block R1
 Plan 70R04472, Extension 0

Surface Parcel 107215534
 Block C
 Plan 73R17293, Extension 0

- (c) the property located at A 1010 McCarthy Boulevard and legally described as:

Surface Parcel 203938870
 Block BB
 Plan 102378506, Extension 0

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

City Solicitor

- (d) the property located at A 560 Elphinstone Street and legally described as:

Surface Parcel 109561787
Block L
Plan 59R10218, Extension 0

- (e) the property located at:

- (i) 2010 Arthur Street and legally described as:

Surface Parcel 109621795
Lot 1
Block 32
Plan I5211, Extension 0

Surface Parcel 109621818
Lot 2
Block 32
Plan I5211, Extension 0

Surface Parcel 109621829
Lot 3
Block 32
Plan I5211, Extension 0

- (ii) 2005 Forget Street and legally described as:

Surface Parcel 109621784
Lot 19
Block 32
Plan I5211, Extension 0

Surface Parcel 112616445
Lot 22
Block 32
Plan 101197896, Extension 21

- (iii) 2019 Forget Street and legally described as:

Surface Parcel 112180621
Lot 20
Block 32
Plan 101197919, Extension 77

- (iv) 2021 Forget Street and legally described as:

Surface Parcel 109440806
Lot 17
Block 32
Plan I5211, Extension 0

- (v) 2029 Forget Street and legally described as:

Surface Parcel 109621762
Lot 16
Block 32
Plan I5211, Extension 0

- (vi) 2055 Forget Street and legally described as:

Surface Parcel 109621896
Lot 11
Block 32
Plan I5211, Extension 0

Surface Parcel 109440794
Lot 12
Block 32
Plan I5211, Extension 0

Surface Parcel 109621739
Lot 13
Block 32
Plan I5211, Extension 0

Surface Parcel 109621740
Lot 14
Block 32
Plan I5211, Extension 0

Surface Parcel 109621751
Lot 15
Block 32
Plan I5211, Extension 0

- (f) the property located at A 1197 Park Street and legally described as:

Surface Parcel 153721818
Lot B
Block 24
Plan 65R40289, Extension 3

- (g) the property located at 3500 Queen Street and legally described as:

Surface Parcel 109688068
Block R2
Plan 60R07552, Extension 0

- 4 The following property located at 1350 Osler Street is exempt from taxation equal to 100 percent of the property taxes otherwise payable on the property, commencing January 1, 2024 and concluding December 31, 2027, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement and legally described as:

Surface Parcel 154185981
Lot C
Block 184
Plan 101864280, Extension 0

- 5 The following property located at 1820 Cornwall Street is exempt from taxation equal to 100 percent of the property taxes otherwise payable on the property, commencing January 1, 2024 and concluding December 31, 2028, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for and legally described as:

Surface Parcel 107280873
Lot 42
Block 308
Plan 00RA12095, Extension 0

- 6 The following properties are exempt from taxation equal to 100 percent of the property taxes otherwise payable on each property, commencing January 1, 2024 and concluding December 31, 2028, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 303 Albert Street and legally described as:

Surface Parcel 107144962
Lot 1
Block 17
Plan 68R23751, Extension 0

Surface Parcel 107144951
Lot 2
Block 17
Plan 68R23751, Extension 0

- (b) the property located at 2715 Gordon Road and legally described as:

Surface Parcel 111191868
 Block M
 Plan 66R13992, Extension 3

Surface Parcel 11191857
 Block N
 Plan 101145710, Extension 2

Surface Parcel 109725161
 Block Q
 Plan 78R20752, Extension 0

- 7 The property located at 3303 Grant Road is exempt from taxation equal to 100 percent of the property taxes otherwise payable on the property, commencing January 1, 2024 and concluding December 31, 2028, unless sooner ended pursuant to the provision of the Tax Exemption Agreement and legally described as:

Surface Parcel 111391039
 Block B
 Plan 00RA15705, Extension 1

- 8 The property located at A 3475 Albert Street is exempt from taxation equal to 100 percent of the property taxes otherwise payable on the property, commencing January 1, 2024 and concluding December 31, 2027, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement and legally described as:

Surface Parcel 131774586
 Block C
 Plan 101991865, Extension 31

Surface Parcel 153869721
 Block D
 Plan 101991865, Extension 43

- 9 The property located at 2903 Powerhouse Drive is exempt from taxation equal to 100 percent of the property taxes otherwise payable on the property, commencing January 1, 2024 and concluding December 31, 2027, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement and legally described as:

Surface Parcel 163500140
 Block A
 Plan 101919416, Extension 0

- 10 The following properties are exempt from taxation equal to 100 percent of the property taxes otherwise payable on each property, commencing January 1, 2024

and concluding December 31, 2027, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 3433 5th Avenue and legally described as:

Surface Parcel 111891214
Lot A
Block 107
Plan EV4588, Extension 1

Surface Parcel 111891258
Lot B
Block 107
Plan EV4588, Extension 2

Surface Parcel 111891236
Lot C
Block 107
Plan EV4588, Extension 3

- (b) the property located at 4900 Parliament Avenue and legally described as:

Surface Parcel 203501382
Block A2
Plan 102296066, Extension 0

- (c) the property located at 1275 Albert Street and legally described as:

Surface Parcel 107000705
Lot 22
Block 145
Plan 94R44318, Extension 0

- (d) the property located at 2050 Cornwall Street and legally described as:

Surface Parcel 107045108
Lot 45
Block 368
Plan 98RA28309, Extension 0

- (e) the property located at 445 Winnipeg Street and legally described as:

Surface Parcel 202749981
Block X
Plan 79R42384, Extension 1

11 The following properties are exempt from taxation equal to 100 percent of the property taxes otherwise payable on each property, commencing January 1, 2024 and concluding December 31, 2027, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

(a) the property located at 1530 Broadway Avenue and legally described as:

Surface Parcel 107205353
Lot D
Block 8
Plan FU1338, Extension 0

(b) the property located at 1077 Angus Street and legally described as:

Surface Parcel 111857531
Lot 1
Block 86
Plan OLD33, Extension 33

Surface Parcel 111857542
Lot 2
Block 86
Plan OLD33, Extension 34

Surface Parcel 111857553
Lot 3
Block 86
Plan OLD33, Extension 35

Surface Parcel 111857564
Lot 4
Block 86
Plan OLD33, Extension 36

Surface Parcel 111857575
Lot 5
Block 86
Plan OLD33, Extension 39

Surface Parcel 111857597
Lot 6
Block 86
Plan OLD33, Extension 40

Surface Parcel 111857610
Lot 7

Block 86
Plan OLD33, Extension 41

Surface Parcel 111857632
Lot 8
Block 86
Plan OLD33, Extension 42

Surface Parcel 111857654
Lot 9
Block 86
Plan OLD33, Extension 43

Surface Parcel 111857676
Lot 10
Block 86
Plan OLD33, Extension 44

Surface Parcel 111784024
Block C
Plan GA1016, Extension 1

- (c) the property located at Units 2-4, 1801 Scarth Street and legally described as:

Surface Parcel 111441462
Units 2-4
Plan 99RA23145, Extension 3

- 12 The property located at 5907 Dewdney Avenue is exempt from taxation equal to 100 percent of the property taxes otherwise payable on the property, commencing January 1, 2024 and concluding December 31, 2027, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement and legally described as:

Surface Parcel 111599927
Block A
Plan 101973494, Extension 3

Surface Parcel 109451842
NE 22-17-20-2, Extension 0

Surface Parcel 122900374
SW 22-17-20-2, Extension 11

Surface Parcel 122900352
SE 22-17-20-2, Extension 10

Surface Parcel 122900330
NW 22-17-20-2, Extension 2

Surface Parcel 122900396
NW 23-17-20-2, Extension 12

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

Coming Into Force

24 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

Schedule "A"

**COMMUNITY NON-PROFIT TAX EXEMPTION AGREEMENT
COMMUNITY NON-PROFIT TAX EXEMPTION POLICY – LEASE OF CITY OWNED
PROPERTY**

Street Address, File Reference Number

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

Between:

THE CITY OF REGINA
(the "City")

- and -

"Full Name of Tenant"
(the "Tenant")

The Parties agree as follows:

Definitions

1 In this Agreement:

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

"Community Non-Profit Tax Exemption Policy" means the City's Community Non-Profit Tax Exemption Policy approved by City Council on April 26, 2023;

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

"Executive Director" means the City's Executive Director, Financial Strategy and Sustainability or the Executive Director's designate;

"Property" means the real property or portion of the real property owned by the City and leased and occupied by the Tenant and used for the purposes set out in Schedule "A" which Land is civically known as:

"Address", Regina, Saskatchewan and legally described as parcel "Parcel Number" 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, commencing January 1, 2024 and concluding December 31, 2028, the City grants an exemption from taxation on the Property equal to 100% of the property taxes otherwise payable by the Tenant for the portion of the Property used by the Tenant for the purposes set out in Schedule "A".
- (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 Tenant will be required to pay the balance of the education portion of the property taxes, and the City shall not be liable to the Tenant for any amount of the tax exemption which would have otherwise been granted to the Tenant.

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 the purposes set out in Schedule "A".
- (2) The exemption only applies where the following terms and conditions are met:
 - (a) the Property is leased and occupied by the Tenant;
 - (b) the Property is used by the Tenant for the purposes set out in Schedule "A";
 - (c) the Tenant provides the annual reporting to the City set out in Schedule "A";
 - (d) the Tenant maintains its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City's Community Non-Profit Tax Exemption Policy.

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.

Tenant Covenants

- 6 The Tenant shall:
 - (a) notify the City of any occurrences which would, pursuant to the Agreement, discontinue or terminate the tax exemption;
 - (b) provide the City Assessor with any information or documents requested by the City Assessor for the purpose of assessing the Property;
 - (c) provide the Executive Director with any information, documentation, or access to the Property requested by the Executive Director to check compliance with the requirements of this Agreement;
 - (d) provide the Executive Director with any requested information.

Continuation

- 7 The tax exemption will continue only for so long as the Tenant complies with the terms of this Agreement.
- 8 The tax exemption will cease if any of the following occurs:
 - (a) the City no longer owns the Property;
 - (b) the Tenant substantially changes its operations such that the Property is no longer being used for the purposes set out in Schedule "A" or the Tenant ceases to operate entirely at the Property;
 - (c) the Tenant 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 (where taxes are required to be paid) 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;
 - (d) the Tenant fails to meet the requirements of the City's Community Non-Profit Tax Exemption Policy under which this tax exemption was approved;

- (e) the improvements on the Property do not conform to all civic and provincial laws governing the construction and use of the improvements;
- (f) the Tenant fails to provide the annual reporting required pursuant to Schedule "A";
- (g) the Tenant violates any provision of this Agreement;
- (h) the Tenant fails to maintain its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City's Community Non-Profit Tax Exemption Policy;
- (i) City Council terminates or otherwise amends the City's Community Non-Profit Tax Exemption Policy so that the Tenant is or would no longer be eligible under that program to receive a tax exemption.

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 with the prorated amount becoming due and payable as of the date of termination, including any penalties incurred;
- (b) the property will become fully taxable for any subsequent years, including any penalties if not paid; and
- (c) all amounts owing under clauses (a) and (b) are 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, SK S4P 3C8

To the Tenant at:

"Name of Tenant"
"Address of Tenant"

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.

Assignment

- 12 This agreement is not assignable without prior written consent of the City, which will only be granted where a new tenant leases the Property and uses the Property for the purposes set out in Schedule “A” and the new tenant otherwise meets the eligibility criteria outlined in the City’s Community Non-Profit Tax Exemption Policy under which this tax exemption was provided.

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 Tenant for any amount of the tax exemption which would otherwise have been granted to the Tenant.
- 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 all parties to the Agreement.

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

THE CITY OF REGINA

THE "TENANT"

{seal}

City Clerk

"Authorized 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 _____ (insert corporation), 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 _____ 202__)
 _____)
 _____)

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

Schedule "A"

Purpose of Property

1. In order to maintain the property tax exemption on the Property, the Property is required to be used in conjunction with and for the purpose of operating a community garden.

Annual Reporting Requirements

2. On April 1, each year during the term of this Tax Exemption Agreement, the Tenant shall provide the Executive Director with the following:
 - (a) Audited Annual Financial Statements; and
 - (b) a current copy of the Saskatchewan Corporate Registry Profile Report.

Key Performance Metric Reporting Requirements

3. On April 1, each year during the term of this Tax Exemption Agreement, the Tenant shall provide the Executive Director with the following:
 - (a) information on the following key performance measures for the two most recent (full) years:
 - (i) Provide a description of the community garden characteristics, including:
 - (A) the number of garden plots;
 - (B) garden plot size(s); and
 - (C) rental cost to clients.
 - (ii) Provide a description of produce donations:
 - (A) number of plots used for produce donations;
 - (B) list of organizations/locations that produce was donated to; and
 - (C) estimated weight (in kgs) of food donated to the community. (I.e. Food Bank, REACH, shelters (i.e. Souls Harbour), community fridges).

Schedule "B"

COMMUNITY NON-PROFIT TAX EXEMPTION AGREEMENT
COMMUNITY NON-PROFIT TAX EXEMPTION POLICY – LEASED PROPERTY
Street Address, File Reference Number

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

Between:

THE CITY OF REGINA
 (the "City")

- and -

"Full Name of Owner"
 (the "Owner")

- and -

"Full Name of Tenant"
 (the "Tenant")

The Parties agree as follows:

Definitions

1 In this Agreement:

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

"Community Non-Profit Tax Exemption Policy" means the City's Community Non-Profit Tax Exemption Policy approved by City Council on April 26, 2023;

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

"Executive Director" means the City's Executive Director, Financial Strategy and Sustainability or the Executive Director's designate;

"Property" means the real property or portion of the real property leased by the Tenant and occupied by the Tenant and used for the purposes set out in Schedule "A" which Land is civically known as "*Street Address*", Regina, Saskatchewan and legally described as parcel "*parcel number*" with a Reference Land Description of:

"Insert 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, commencing January 1, 2024 and concluding December 31, 2027, the City grants an exemption from taxation on the Property equal to 100% of the property taxes payable by the Owner or Tenant for the portion of the Property used by the Tenant for the purposes set out in Schedule "A".
- (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 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.

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 the purposes set out in Schedule "A".
- (2) The exemption only applies where the following terms and conditions are met:
 - (a) the Property is leased and occupied by the Tenant;
 - (b) the Property is used by the Tenant for the purposes set out in Schedule "A";
 - (c) the Owner passes the benefits of the tax exemption on to the Tenant through a reduction in the rent;
 - (d) the Tenant provides the annual reporting to the City set out in Schedule "A";

- (e) the Tenant maintains its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City's Community Non-Profit Tax Exemption Policy.

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.

Owner and Tenant Covenants

- 6 The Owner and Tenant shall:
 - (a) notify the City of any occurrences which would, pursuant to the Agreement, discontinue or terminate the tax exemption;
 - (b) provide the City Assessor with any information or documents requested by the City Assessor for the purpose of assessing the Property;
 - (c) provide the Executive Director with any information, documentation, or access to the Property requested by the Executive Director to check compliance with the requirements of this Agreement;
 - (d) provide the Executive Director with any requested information.

Continuation

- 7 The tax exemption will continue only for so long as the Owner and Tenant complies with the terms of this Agreement.
- 8 The tax exemption will cease if any of the following occurs:
 - (a) the Owner no longer owns the Property and the Agreement is not assigned to a new Owner that meets the conditions outlined in this Agreement;
 - (b) the Owner becomes bankrupt or insolvent or is so adjudged;
 - (c) the Owner makes a general assignment for the benefit of creditors;
 - (d) the Tenant substantially changes its operations such that the Property is no longer being used for the purposes set out in Schedule "A" or the Tenant ceases to operate entirely at the Property;
 - (e) the Owner or Tenant 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;

- (f) the Owner sells or agrees to sell the Property;
- (g) the Owner or Tenant fails to meet the requirements of the City's Community Non-Profit Tax Exemption Policy under which this tax exemption was approved;
- (h) the improvements on the Property do not conform to all civic and provincial laws governing the construction and use of the improvements;
- (i) the Tenant fails to provide the annual reporting required pursuant to Schedule "A";
- (j) the Owner or Tenant violates any provision of this Agreement;
- (k) the Tenant fails to maintain its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City's Community Non-Profit Tax Exemption Policy;
- (l) City Council terminates or otherwise amends the City's Community Non-Profit Tax Exemption Policy so that the Tenant is or would no longer be eligible under that program to receive a tax exemption.

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 with the prorated amount becoming due and payable as of the date of termination, including any penalties incurred;
- (b) the property will become fully taxable for any subsequent years, including any penalties if not paid, and
- (c) all amounts owing under clauses (a) and (b) are 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, SK S4P 3C8

To the Owner at:

"Name of Owner"
"Address of Owner"

To the Tenant at:

"Name of Tenant"
"Address of Tenant"

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.

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.

Notification of Sale of Property

- 12(1) The Owner and Tenant 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, which will only be granted where the new owner leases the property to the Tenant and the Tenant occupies and uses the Property for the purposes set out in Schedule "A" and the new owner and Tenant otherwise meet the eligibility criteria outlined in the City's Community Non-Profit Tax Exemption Policy under which this tax exemption was provided.

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 or Tenant for any amount of the tax exemption which would otherwise have been granted to the Owner or Tenant.
- 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 all parties to the Agreement.

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

THE CITY OF REGINA

THE “OWNER”

{seal}

City Clerk

“Authorized 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.

THE “TENANT”

“Authorized 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 _____ (insert corporation), 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 _____ 202__)
 _____)
 _____)

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

Schedule “A”

Purposes of Property

1. In order to maintain the property tax exemption on the Property, the Property is required to be used in conjunction with and for the purpose of addressing one or more of the following social issues:
 - (a) **Domestic and Intimate Partner Violence** – refers to violence committed by someone in the victim’s domestic circle, including partners and ex-partners, immediate family members, other relatives, and family friends.
 - (b) **Food Insecurity** – refers to an inability or uncertainty that one will be able to obtain or consume an adequate quality of diet or a sufficient quantity of food in socially acceptable ways.
 - (c) **Problematic Substance Use** – refers to harm reduction facilities including safe consumption sites, overdose prevention sites, needle disposals, and greater access to Naloxone kits and other harm reduction supplies along with more accessible detox and treatment services.
 - (d) **Racism and Discrimination** – refers to a system of oppression that excludes and discriminates a person or group of persons based on race.
 - (e) **Safety** – refers to the presence of limited or no risk which reduces or eliminates an individual’s or community’s experience of harm.
 - (f) **Service System** – refers to networks of organizations and agencies that support individuals and groups in a variety of ways, including mental health, substance use, employment, food security, education, etc.

Annual Reporting Requirements

2. On April 1, each year during the term of this Tax Exemption Agreement, the Owner shall provide the Executive Director with the following:
 - (a) Audited Annual Financial Statements; and
 - (b) A current copy of the Saskatchewan Corporate Registry Profile Report.

Key Performance Metric Reporting Requirements

3. On April 1, each year during the term of this Tax Exemption Agreement, the Owner shall provide the Executive Director with the following:

- (a) for each core program or service that the Owner delivers, the name of the program/service, and a brief description of the program/service, who the clients are, and what benefit they receive;
- (b) a description of the Owner's data collection, analysis, and reporting practices and procedures; and
- (c) information on the following key performance measures for the two most recent (full) years:
 - (i) **General Metrics**
 1. Total attendance participating in core programs.
 2. Total # of program hours
 3. Total # of volunteers
 4. # of volunteer hours
 5. Amount of funding received from other sources.
 - (ii) **Community Safety and Well-being Metrics**
 1. Total # of clients obtaining safe and stable housing.
 2. Total # of vulnerable women, children and youth provided with direct shelter (24-48 hour emergency).
 3. # of youth who have been successful in returning to school and/or have been reintegrated into other educational programs.
 4. # of youth who have been successful in returning to school and/or have been reintegrated into other educational programs for youth and adults at risk of destructive behaviors in the community.
 5. # of youth that report increased skills in establishing goals related to positive lifestyle changes.
 6. Total # of at-risk older adults that report they feel safe as a result of community engagement related to safe neighborhoods.
 7. # of health care and wellness services and programs.
 8. # of self-declared First Nation, Metis, Inuit Nation, and New Canadians engaged in planning and delivering programs, services, and events.
 - (iii) **Organization-Specific Metrics**
 1. If the Tenant has organization-specific metrics, in addition to what has been reported in Sections 3 (c)(i) and (ii) above, provide them to demonstrate the community impact of your programs and services.

Schedule "C"

**COMMUNITY NON-PROFIT TAX EXEMPTION AGREEMENT
COMMUNITY NON-PROFIT TAX EXEMPTION POLICY – LEASE PROPERTY**
Street Address, File Reference Number

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

Between:

THE CITY OF REGINA
(the "City")

- and -

"Full Name of Owner"
(the "Owner")

- and -

"Full Name of Tenant"
(the "Tenant")

The Parties agree as follows:

Definitions

1 In this Agreement:

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

"Community Non-Profit Tax Exemption Policy" means the City's Community Non-Profit Tax Exemption Policy approved by City Council on April 26, 2023;

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

"Executive Director" means the City's Executive Director, Financial Strategy and Sustainability or the Executive Director's designate;

"Property" means the real property or portion of the real property leased by the Tenant and occupied by the Tenant and used for the purposes set out in Schedule "A" which Land is civically known as "Street Address", Regina, Saskatchewan and legally described as parcel "parcel number" with a Reference Land Description of:

"Insert 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, commencing January 1, 2024 and concluding December 31, 2028, the City grants an exemption from taxation on the Property equal to 100% of the property taxes payable by the Owner or Tenant for the portion of the Property used by the Tenant for the purposes set out in Schedule "A".
- (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 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.

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 the purposes set out in Schedule "A".
- (2) The exemption only applies where the following terms and conditions are met:
 - (a) the Property is leased and occupied by the Tenant;
 - (b) the Property is used by the Tenant for the purposes set out in Schedule "A";
 - (c) the Owner passes the benefits of the tax exemption on to the Tenant through a reduction in the rent;
 - (d) the Tenant provides the annual reporting to the City set out in Schedule "A";

- (e) the Tenant maintains its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City's Community Non-Profit Tax Exemption Policy.

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.

Owner and Tenant Covenants

- 6 The Owner and Tenant shall:
 - (a) notify the City of any occurrences which would, pursuant to the Agreement, discontinue or terminate the tax exemption;
 - (b) provide the City Assessor with any information or documents requested by the City Assessor for the purpose of assessing the Property;
 - (c) provide the Executive Director with any information, documentation, or access to the Property requested by the Executive Director to check compliance with the requirements of this Agreement;
 - (d) provide the Executive Director with any requested information.

Continuation

- 7 The tax exemption will continue only for so long as the Owner and Tenant complies with the terms of this Agreement.
- 8 The tax exemption will cease if any of the following occurs:
 - (a) the Owner no longer owns the Property and the Agreement is not assigned to a new Owner that meets the conditions outlined in this Agreement;
 - (b) the Owner becomes bankrupt or insolvent or is so adjudged;
 - (c) the Owner makes a general assignment for the benefit of creditors;
 - (d) the Tenant substantially changes its operations such that the Property is no longer being used for the purposes set out in Schedule "A" or the Tenant ceases to operate entirely at the Property;
 - (e) the Owner or Tenant 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;

- (f) the Owner sells or agrees to sell the Property;
- (g) the Owner or Tenant fails to meet the requirements of the City's Community Non-Profit Tax Exemption Policy under which this tax exemption was approved;
- (h) the improvements on the Property do not conform to all civic and provincial laws governing the construction and use of the improvements;
- (i) the Tenant fails to provide the annual reporting required pursuant to Schedule "A";
- (j) the Owner or Tenant violates any provision of this Agreement;
- (k) the Tenant fails to maintain its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City's Community Non-Profit Tax Exemption Policy;
- (l) City Council terminates or otherwise amends the City's Community Non-Profit Tax Exemption Policy so that the Tenant is or would no longer be eligible under that program to receive a tax exemption.

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 with the prorated amount becoming due and payable as of the date of termination, including any penalties incurred;
- (b) the property will become fully taxable for any subsequent years, including any penalties if not paid, and
- (c) all amounts owing under clauses (a) and (b) are 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, SK S4P 3C8

To the Owner at:

"Name of Owner"
"Address of Owner"

To the Tenant at:

"Name of Tenant"
"Address of Tenant"

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.

Notification of Sale of Property

- 12(1) The Owner and Tenant 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, which will only be granted where the new owner leases the property to the Tenant and the Tenant occupies and uses the Property for the purposes set out in Schedule "A" and the new owner and Tenant otherwise meet the eligibility criteria outlined in the City's Community Non-Profit Tax Exemption Policy under which this tax exemption was provided..

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 or Tenant for any amount of the tax exemption which would otherwise have been granted to the Owner or Tenant.
- 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 all parties to the Agreement.

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

THE CITY OF REGINA

THE “OWNER”

{seal}

City Clerk

“Authorized 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.

THE “TENANT”

“Authorized 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 _____ (insert corporation), 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 _____ 202__)
 _____)
 _____)

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

Schedule “A”

Purposes of Property

1. In order to maintain the property tax exemption on the Property, the Property is required to be used in conjunction with and for the purpose of offering programs and services to veterans.

Annual Reporting Requirements

2. On April 1, each year during the term of this Tax Exemption Agreement, the Tenant shall provide the Executive Director with the following:
 - (a) Audited Annual Financial Statements; and
 - (b) A current copy of the Saskatchewan Corporate Registry Profile Report.

Key Performance Metric Reporting Requirements

3. On April 1, each year during the term of this Tax Exemption Agreement, the Tenant shall provide the Executive Director with the following:
 - (a) for each core program or service that the Tenant delivers, the name of the program/service, and a brief description of the program/service, who the clients are, and what benefit they receive;
 - (b) a description of the Tenant’s data collection, analysis, and reporting practices and procedures; and
 - (c) information on the following key performance measures for the two most recent (full) years:
 - (i) **General Metrics**
 1. Total attendance participating in core programs.
 2. Total # of program hours
 3. Total # of volunteers
 4. # of volunteer hours
 5. Amount of funding received from other sources.
 - (ii) **Community Safety and Well-being Metrics**
 1. Total # of clients obtaining safe and stable housing.
 2. Total # of vulnerable women, children and youth provided with direct shelter (24-48 hour emergency).
 3. # of youth who have been successful in returning to school and/or have been reintegrated into other educational programs.

4. # of youth who have been successful in returning to school and/or have been reintegrated into other educational programs for youth and adults at risk of destructive behaviors in the community.
5. # of youth that report increased skills in establishing goals related to positive lifestyle changes.
6. Total # of at-risk older adults that report they feel safe as a result of community engagement related to safe neighborhoods.
7. # of health care and wellness services and programs.
8. # of self-declared First Nation, Metis, Inuit Nation, and New Canadians engaged in planning and delivering programs, services, and events.

(iii) Organization-Specific Metrics

1. If the Tenant has organization-specific metrics, in addition to what has been reported in Sections 3 (c)(i) and (ii) above, provide them to demonstrate the community impact of your programs and services.

Schedule “D”

**COMMUNITY NON-PROFIT TAX EXEMPTION AGREEMENT
COMMUNITY NON-PROFIT TAX EXEMPTION POLICY – LEASED PROPERTY
Street Address, File Reference Number**

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

Between:

THE CITY OF REGINA
(the "City")

- and -

“Full Name of Owner”
(the "Owner")

- and -

“Full Name of Tenant”
(the "Tenant")

The Parties agree as follows:

Definitions

1 In this Agreement:

“City Assessor” means the City of Regina City Assessor or his or her designate;

“Community Non-Profit Tax Exemption Policy” means the City’s Community Non-Profit Tax Exemption Policy approved by City Council on April 26, 2023;

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

“Executive Director” means the City’s Executive Director, Financial Strategy and Sustainability or the Executive Director’s designate;

“Property” means the real property or portion of the real property leased by the Tenant and occupied by the Tenant and used for the purposes set out in Schedule “A” which Land is civically known as “Street Address”, Regina, Saskatchewan and legally described as parcel “parcel number” with a Reference Land Description of:

“Insert 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, commencing January 1, 2024 and concluding December 31, 2028, the City grants an exemption from taxation on the Property equal to 100% of the property taxes payable by the Owner or Tenant for the portion of the Property used by the Tenant for the purposes set out in Schedule "A".
- (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 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.

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 library services as provided for in Schedule "A".
- (2) The exemption only applies where the following terms and conditions are met:
 - (a) the Property is leased and occupied by the Tenant;
 - (b) the Property is used by the Tenant for the purposes set out in Schedule "A";
 - (c) the Owner passes the benefits of the tax exemption on to the Tenant through a reduction in the rent;
 - (d) the Tenant provides the annual reporting to the City set out in Schedule "A".

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.

Owner and Tenant Covenants

- 6 The Owner and Tenant shall:
 - (a) notify the City of any occurrences which would, pursuant to the Agreement, discontinue or terminate the tax exemption;
 - (b) provide the City Assessor with any information or documents requested by the City Assessor for the purpose of assessing the Property;
 - (c) provide the Executive Director with any information, documentation, or access to the Property requested by the Executive Director to check compliance with the requirements of this Agreement;
 - (d) provide the Executive Director with any requested information.

Continuation

- 7 The tax exemption will continue only for so long as the Owner and Tenant complies with the terms of this Agreement.
- 8 The tax exemption will cease if any of the following occurs:
 - (a) the Owner no longer owns the Property and the Agreement is not assigned to a new Owner that meets the conditions outlined in this Agreement;
 - (b) the Owner becomes bankrupt or insolvent or is so adjudged;
 - (c) the Owner makes a general assignment for the benefit of creditors;
 - (d) the Tenant substantially changes its operations such that the Property is no longer being used for the purposes set out in Schedule "A" or the Tenant ceases to operate entirely at the Property;
 - (e) the Owner or Tenant 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;

- (f) the Owner sells or agrees to sell the Property;
 - (g) the Owner or Tenant fails to meet the requirements of the City's Community Non-Profit Tax Exemption Policy under which this tax exemption was approved;
 - (h) the improvements on the Property do not conform to all civic and provincial laws governing the construction and use of the improvements;
 - (i) the Tenant fails to provide the annual reporting required pursuant to Schedule "A";
 - (j) the Owner or Tenant violates any provision of this Agreement;
 - (k) City Council terminates or otherwise amends the City's Community Non-Profit Tax Exemption Policy so that the Tenant is or would no longer be eligible under that program to receive a tax exemption.
- 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 with the prorated amount becoming due and payable as of the date of termination, including any penalties incurred;
 - (b) the property will become fully taxable for any subsequent years, including any penalties if not paid, and
 - (c) all amounts owing under clauses (a) and (b) are 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, SK S4P 3C8

To the Owner at:

"Name of Owner"
"Address of Owner"

To the Tenant at:

“Name of Tenant”
“Address of Tenant”

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.

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.

Notification of Sale of Property

- 12(1) The Owner and Tenant 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, which will only be granted where the new owner leases the property to the Tenant and the Tenant occupies and uses the Property for the purposes set out in Schedule “A” and the new owner and Tenant otherwise meet the eligibility criteria outlined in the City’s Community Non-Profit Tax Exemption Policy under which this tax exemption was provided.

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 or Tenant for any amount of the tax exemption which would otherwise have been granted to the Owner or Tenant.
- 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 all parties to the Agreement.

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

THE CITY OF REGINA

THE “OWNER”

{seal}

City Clerk

“Authorized 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.

THE “TENANT”

“Authorized 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 _____ (insert corporation), 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 _____ 202__)
 _____)
 _____)

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

Schedule "A"

Purposes of Property

1. In order to maintain the property tax exemption on the Property, the Property is required to be used in conjunction with and for the purpose of continuing to operate as the Regina Public Library.

Annual Reporting Requirements

2. On April 1, each year during the term of this Tax Exemption Agreement, the Tenant shall provide the Executive Director with the following:
 - (a) Audited Annual financial statements

Key Performance Metric Reporting Requirements

3. On April 1, each year during the term of this Tax Exemption Agreement, the Tenant shall provide the Executive Director with the following:
 - (a) for each core program or service that the Tenant delivers, the name of the program/service, and a brief description of the program/service, who the clients are, and what benefit they receive;
 - (b) a description of the Tenant's data collection, analysis, and reporting practices and procedures; and
 - (c) information on the following key performance measures for the two most recent (full) years:
 - (i) **General Metrics**
 1. Total attendance participating in core programs.
 2. Total # of program hours
 3. Total # of volunteers
 4. # of volunteer hours
 5. Amount of funding received from other sources.
 - (ii) **Organization-Specific Metrics**
 1. If the Tenant has organization-specific metrics, in addition to what has been reported in Sections 3 (c)(i) above, provide them to demonstrate the community impact of your programs and services.

Schedule “E”

COMMUNITY NON-PROFIT TAX EXEMPTION AGREEMENT
COMMUNITY NON-PROFIT TAX EXEMPTION POLICY – LEASED PROPERTY
Street Address, File Reference Number

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

Between:

THE CITY OF REGINA
(the "City")

- and -

“Full Name of Owner”
(the "Owner")

- and -

“Full Name of Tenant”
(the "Tenant")

The Parties agree as follows:

Definitions

1 In this Agreement:

“City Assessor” means the City of Regina City Assessor or his or her designate;

“Community Non-Profit Tax Exemption Policy” means the City’s Community Non-Profit Tax Exemption Policy approved by City Council on April 26, 2023;

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

“Executive Director” means the City’s Executive Director, Financial Strategy and Sustainability or the Executive Director’s designate;

“Property” means the real property or portion of the real property leased by the Tenant and occupied by the Tenant and used for the purposes set out in Schedule “A” which Land is civically known as “Street Address”, Regina, Saskatchewan and legally described as parcel “parcel number” with a Reference Land Description of:

“Insert 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, commencing January 1, 2024 and concluding December 31, 2028, the City grants an exemption from taxation on the Property equal to 100% of the property taxes payable by the Owner or Tenant for the portion of the Property used by the Tenant for the purposes set out in Schedule "A".
- (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 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.

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 the purposes set out in Schedule "A".
- (2) The exemption only applies where the following terms and conditions are met:
 - (a) the Property is leased and occupied by the Tenant;
 - (b) the Property is used by the Tenant for the purposes set out in Schedule "A";
 - (c) the Tenant provides the annual reporting to the City set out in Schedule "A";
 - (d) the Tenant maintains its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City's Community Non-Profit Tax Exemption Policy.

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.

Owner and Tenant Covenants

- 6 The Owner and Tenant shall:
 - (a) notify the City of any occurrences which would, pursuant to the Agreement, discontinue or terminate the tax exemption;
 - (b) provide the City Assessor with any information or documents requested by the City Assessor for the purpose of assessing the Property;
 - (c) provide the Executive Director with any information, documentation, or access to the Property requested by the Executive Director to check compliance with the requirements of this Agreement;
 - (d) provide the Executive Director with any requested information.

Continuation

- 7 The tax exemption will continue only for so long as the Owner and Tenant complies with the terms of this Agreement.
- 8 The tax exemption will cease if any of the following occurs:
 - (a) the Owner no longer owns the Property and the Agreement is not assigned to a new Owner that meets the conditions outlined in this Agreement;
 - (b) the Owner becomes bankrupt or insolvent or is so adjudged;
 - (c) the Owner makes a general assignment for the benefit of creditors;
 - (d) the Tenant substantially changes its operations such that the Property is no longer being used for the purposes set out in Schedule "A" or the Tenant ceases to operate entirely at the Property;
 - (e) the Owner or Tenant 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;

- (f) the Owner sells or agrees to sell the Property;
- (g) the Owner or Tenant fails to meet the requirements of the City's Community Non-Profit Tax Exemption Policy under which this tax exemption was approved;
- (h) the improvements on the Property do not conform to all civic and provincial laws governing the construction and use of the improvements;
- (i) the Tenant fails to provide the annual reporting required pursuant to Schedule "A";
- (j) the Owner or Tenant violates any provision of this Agreement;
- (k) the Tenant fails to maintain its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City's Community Non-Profit Tax Exemption Policy;
- (l) City Council terminates or otherwise amends the City's Community Non-Profit Tax Exemption Policy so that the Tenant is or would no longer be eligible under that program to receive a tax exemption.

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 with the prorated amount becoming due and payable as of the date of termination, including any penalties incurred;
- (b) the property will become fully taxable for any subsequent years, including any penalties if not paid, and
- (c) all amounts owing under clauses (a) and (b) are 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, SK S4P 3C8

To the Owner at:

“Name of Owner”
“Address of Owner”

To the Tenant at:

“Name of Tenant”
“Address of Tenant”

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.

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.

Notification of Sale of Property

- 12(1) The Owner and Tenant 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, which will only be granted where the new owner leases the property to the Tenant and the Tenant occupies and uses the Property for the purposes set out in Schedule “A” and the new owner and Tenant otherwise meet the eligibility criteria outlined in the City’s Community Non-Profit Tax Exemption Policy under which this tax exemption was provided.

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 or Tenant for any amount of the tax exemption which would otherwise have been granted to the Owner or Tenant.
- 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 all parties to the Agreement.

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

THE CITY OF REGINA

THE "OWNER"

{seal}

City Clerk

"Authorized 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.

THE "TENANT"

"Authorized 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 _____ (insert corporation), 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 _____ 202__)
 _____)
 _____)

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

Schedule "A"

Purpose of Property

1. In order to maintain the property tax exemption on the Property, the Property is required to be used in conjunction with and for the purpose of operating a community garden.

Annual Reporting Requirements

2. On April 1, each year during the term of this Tax Exemption Agreement, the Tenant shall provide the Executive Director with the following:
 - (a) Audited Annual Financial Statements; and
 - (b) a current copy of the Saskatchewan Corporate Registry Profile Report.

Key Performance Metric Reporting Requirements

3. On April 1, each year during the term of this Tax Exemption Agreement, the Tenant shall provide the Executive Director with the following:
 - (a) information on the following key performance measures for the two most recent (full) years:
 - (i) Provide a description of the community garden characteristics, including:
 - (A) the number of garden plots;
 - (B) garden plot size(s); and
 - (C) rental cost to clients.
 - (ii) Provide a description of produce donations:
 - (A) number of plots used for produce donations;
 - (B) list of organizations/locations that produce was donated to; and
 - (C) estimated weight (in kgs) of food donated to the community. (I.e. Food Bank, REACH, shelters (i.e. Souls Harbour), community fridges).

Schedule "F"

**COMMUNITY NON-PROFIT TAX EXEMPTION AGREEMENT
COMMUNITY NON-PROFIT TAX EXEMPTION POLICY – LEASED PROPERTY**
Street Address, File Reference Number

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

Between:

THE CITY OF REGINA
(the "City")

- and -

"Full Name of Tenant"
(the "Tenant")

The Parties agree as follows:

Definitions

1 In this Agreement:

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

"Community Non-Profit Tax Exemption Policy" means the City's Community Non-Profit Tax Exemption Policy approved by City Council on April 26, 2023;

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

"Executive Director" means the City's Executive Director, Financial Strategy and Sustainability or the Executive Director's designate;

"Property" means the real property or portion of the real property which is civically known as "Street Address", Regina, Saskatchewan and legally described as parcel(s) "parcel number" with a Reference Land Description of "Insert Legal Description" and is leased by *the following*:

- (a) the Tenant and occupied by the Tenant and used for the purposes set out in Schedule "A";
- (b) Crave Kitchen & Wine Bar Inc. for the portion of the property used as a café subject to the limitations and for the time period outlined in section 2.

City's Covenants

Tax Exemption

- 2(1) Pursuant to subsection 262(4) of *The Cities Act*, and subject to the terms of this Agreement, commencing January 1, 2024 and concluding December 31, 2027, the City grants an exemption from taxation on the Property equal to 100% of the property taxes payable by the Tenant for the following portions of the Property:
- (a) the portion of the Property used by the Tenant for the purposes set out in Schedule "A"; and
 - (b) for the portion of the Property used by Crave Kitchen & Wine Bar Inc. for the purposes of a café during the term of the lease entered into by the Tenant and Crave Kitchen & Wine Bar Inc. dated January 31, 2023 with an expiry date of December 31, 2027. The expiry of this lease, any changes to this lease or the termination of this lease will result in the tax exemption being adjusted to remove the café portion of the property and this portion will become taxable, unless the use of the space reverts back to the Tenant to use for the purposes set out in Schedule "A".
- (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 Tenant will be required to pay the balance of the education portion of the property taxes, and the City shall not be liable to the Tenant for any amount of the tax exemption which would have otherwise been granted to the Tenant.

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 the purposes outlined in Schedule "A" and section 2.
- (2) The exemption only applies where the following terms and conditions are met:
- (a) the Property is leased and occupied by the Tenant;

- (b) the Property is used by the Tenant for the purposes set out in Schedule “A” and the subtenant as provided for in section 2;
- (c) the Tenant is receiving the benefits of the tax exemption;
- (d) the Tenant provides the annual reporting to the City set out in Schedule “A”;
- (e) the Tenant maintains its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City’s Community Non-Profit Tax Exemption Policy.

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.

Tenant Covenants

- 6 The Tenant shall:
 - (a) notify the City of any occurrences which would, pursuant to the Agreement, discontinue or terminate the tax exemption;
 - (b) provide the City Assessor with any information or documents requested by the City Assessor for the purpose of assessing the Property;
 - (c) provide the Executive Director with any information, documentation, or access to the Property requested by the Executive Director to check compliance with the requirements of this Agreement;
 - (d) provide the Executive Director with any requested information.

Continuation

- 7 The tax exemption will continue only for so long as the Tenant complies with the terms of this Agreement.
- 8 The tax exemption will cease if any of the following occurs:
 - (a) the Tenant no longer leases the Property;
 - (b) the Tenant becomes bankrupt or insolvent or is so adjudged;
 - (c) the Tenant makes a general assignment for the benefit of creditors;

- (d) the Tenant substantially changes its operations such that the Property is no longer being used for the purposes set out in Schedule “A” or the Tenant ceases to operate entirely at the Property;
- (e) the Tenant 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;
- (f) the Tenant fails to meet the requirements of the City’s Community Non-Profit Tax Exemption Policy under which this tax exemption was approved;
- (g) the improvements on the Property do not conform to all civic and provincial laws governing the construction and use of the improvements;
- (h) the Tenant fails to provide the annual reporting required pursuant to Schedule “A”;
- (i) the Tenant violates any provision of this Agreement;
- (j) the Tenant fails to maintain its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City’s Community Non-Profit Tax Exemption Policy;
- (k) City Council terminates or otherwise amends the City’s Community Non-Profit Tax Exemption Policy so that the Tenant is or would no longer be eligible under that program to receive a tax exemption.

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 with the prorated amount becoming due and payable as of the date of termination, including any penalties incurred;
- (b) the property will become fully taxable for any subsequent years, including any penalties if not paid; and
- (c) all amounts owing under clauses (a) and (b) are 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, SK S4P 3C8

To the Tenant at:

"Name of Tenant"
"Address of Tenant"

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.

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 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 Tenant for any amount of the tax exemption which would otherwise have been granted to the Tenant.
- 13 The City may register this Agreement at the Land Titles Registry, Saskatchewan Land Registration District, with respect to the Property.
- 14 This Agreement may be executed in multiple counterparts, each of which shall be deemed an original agreement and shall constitute one and the same agreement. The counterparts of this Agreement may be executed and delivered by facsimile or other electronic signature (including portable document format) by any of the parties and the other parties may rely on the receipt of such document so executed and delivered electronically or by facsimile as if the original had been received.

15 This Agreement will 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.

THE CITY OF REGINA

THE "TENANT"

{seal}

City Clerk

"Authorized 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 _____ (insert corporation), 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 _____ 202__)
 _____)
 _____)

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

Schedule "A"

Purposes of Property

1. In order to maintain the property tax exemption on the Property, the Property is required to be used for the purposes of operating as a sport, culture, recreation, arts, culture or heritage organization.

Annual Reporting Requirements

2. On April 1, each year during the term of this Tax Exemption Agreement, the Tenant shall provide the Executive Director with the following:
 - (a) Audited Annual financial statements; and
 - (b) a current Saskatchewan Corporate Registry Profit Report.

Key Performance Metric Reporting Requirements

3. On April 1, each year during the term of this Tax Exemption Agreement, the Tenant shall provide the Executive Director with the following:
 - (a) for each core program or service that the Tenant delivers, the name of the program/service, and a brief description of the program/service, who the clients are, and what benefit they receive;
 - (b) a description of the Tenant's data collection, analysis, and reporting practices and procedures; and
 - (c) information on the following key performance measures for the two most recent (full) years:
 - (i) **General Metrics**
 1. Total attendance participating in core programs
 2. Total # of program hours
 3. Total # of volunteers
 4. # of volunteer hours
 5. Amount of funding received from other sources.
 - (ii) **Culture and Sport Metrics**
 1. Total # of people residing outside of Regina that participated in the program
 2. Total # of workers
 3. Total amount of funding received from other organizations
 4. % attendance resulting from subsidized or reduced pricing structure

(iii) Organization-Specific Metrics

1. If the Tenant has organization-specific metrics, in addition to what has been reported in Sections 3 (c)(i) and (ii) above, provide them to demonstrate the community impact of your programs and services.

Schedule “G”

**COMMUNITY NON-PROFIT TAX EXEMPTION AGREEMENT
COMMUNITY NON-PROFIT TAX EXEMPTION POLICY – LEASED PROPERTY
Street Address, File Reference Number**

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

Between:

THE CITY OF REGINA
(the "City")

- and -

“Full Name of Tenant”
(the "Tenant")

The Parties agree as follows:

Definitions

1 In this Agreement:

“City Assessor” means the City of Regina City Assessor or his or her designate;

“Community Non-Profit Tax Exemption Policy” means the City’s Community Non-Profit Tax Exemption Policy approved by City Council on April 26, 2023;

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

“Executive Director” means the City’s Executive Director, Financial Strategy and Sustainability or the Executive Director’s designate;

“Property” means the real property or portion of the real property which is civically known as “Street Address”, Regina, Saskatchewan and legally described as parcel(s) “parcel number” with a Reference Land Description of “Insert Legal Description” and leased by the following:

- (a) the Tenant and occupied by the Tenant and used for the purposes set out in Schedule “A”;
- (b) Rebello Food Studio Inc. for the portion of the property used as a restaurant subject to the limitations and for the time period outlined in section 2.

City's Covenants

Tax Exemption

- 2(1) Pursuant to subsection 262(4) of *The Cities Act*, and subject to the terms of this Agreement, commencing January 1, 2024 and concluding December 31, 2027, the City grants an exemption from taxation on the Property equal to 100% of the property taxes payable by the Tenant for the following portions of the Property:
- (a) the portion of the Property used by the Tenant for the purposes set out in Schedule "A"; and
 - (b) for the portion of the Property used by Rebello Food Studio Inc. for the purposes of a restaurant during the term of the lease entered into by the Tenant and Rebello Food Studio Inc. dated March 1, 2021, with an expiry date of February 28, 2026. The expiry of the lease, any changes to this lease or the termination of this lease will result in the tax exemption being adjusted to remove the restaurant portion of the property and this portion will become taxable, unless the use of the space reverts back to the Tenant to use for the purposes set out in Schedule "A".
- (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 Tenant will be required to pay the balance of the education portion of the property taxes, and the City shall not be liable to the Tenant for any amount of the tax exemption which would have otherwise been granted to the Tenant.

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 the purposes outlined in Schedule "A" and section 2.
- (2) The exemption only applies where the following terms and conditions are met:
- (a) the Property is leased and occupied by the Tenant;

- (b) the Property is used by the Tenant for the purposes set out in Schedule “A” and the subtenant as provided for in section 2;
- (c) the Tenant is receiving the benefits of the tax exemption;
- (d) the Tenant provides the annual reporting to the City set out in Schedule “A”;
- (e) the Tenant maintains its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City’s Community Non-Profit Tax Exemption Policy.

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.

Tenant Covenants

- 6 The Tenant shall:
 - (a) notify the City of any occurrences which would, pursuant to the Agreement, discontinue or terminate the tax exemption;
 - (b) provide the City Assessor with any information or documents requested by the City Assessor for the purpose of assessing the Property;
 - (c) provide the Executive Director with any information, documentation, or access to the Property requested by the Executive Director to check compliance with the requirements of this Agreement;
 - (d) provide the Executive Director with any requested information.

Continuation

- 7 The tax exemption will continue only for so long as the Tenant complies with the terms of this Agreement.
- 8 The tax exemption will cease if any of the following occurs::
 - (a) the Tenant no longer leases the Property;
 - (b) the Tenant becomes bankrupt or insolvent or is so adjudged;
 - (c) the Tenant makes a general assignment for the benefit of creditors;

- (d) the Tenant substantially changes its operations such that the Property is no longer being used for the purposes set out in Schedule “A” or the Tenant ceases to operate entirely at the Property;
- (e) the Tenant 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;
- (f) the Tenant fails to meet the requirements of the City’s Community Non-Profit Tax Exemption Policy under which this tax exemption was approved;
- (g) the improvements on the Property do not conform to all civic and provincial laws governing the construction and use of the improvements;
- (h) the Tenant fails to provide the annual reporting required pursuant to Schedule “A”;
- (i) the Tenant violates any provision of this Agreement;
- (j) the Tenant fails to maintain its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City’s Community Non-Profit Tax Exemption Policy;
- (k) City Council terminates or otherwise amends the City’s Community Non-Profit Tax Exemption Policy so that the Tenant is or would no longer be eligible under that program to receive a tax exemption.

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 with the prorated amount becoming due and payable as of the date of termination, including any penalties incurred;
- (b) the property will become fully taxable for any subsequent years, including any penalties if not paid; and
- (c) all amounts owing under clauses (a) and (b) are 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, SK S4P 3C8

To the Tenant at:

"Name of Tenant"
"Address of Tenant"

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.

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 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 Tenant for any amount of the tax exemption which would otherwise have been granted to the Tenant.
- 13 The City may register this Agreement at the Land Titles Registry, Saskatchewan Land Registration District, with respect to the Property.
- 14 This Agreement may be executed in multiple counterparts, each of which shall be deemed an original agreement and shall constitute one and the same agreement. The counterparts of this Agreement may be executed and delivered by facsimile or other electronic signature (including portable document format) by any of the parties and the other parties may rely on the receipt of such document so executed and delivered electronically or by facsimile as if the original had been received.

15 This Agreement will 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.

THE CITY OF REGINA

THE "TENANT"

{seal}

City Clerk

"Authorized 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 _____ (insert corporation), 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 _____ 202__)
 _____)
 _____)

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

Schedule "A"

Purposes of Property

1. In order to maintain the property tax exemption on the Property, the Property is required to be used for the purposes of operating as a sport, culture, recreation, arts, culture or heritage organization.

Annual Reporting Requirements

2. On April 1, each year during the term of this Tax Exemption Agreement, the Tenant shall provide the Executive Director with the following:
 - (a) Audited Annual financial statements; and
 - (b) a current Saskatchewan Corporate Registry Profit Report.

Key Performance Metric Reporting Requirements

3. On April 1, each year during the term of this Tax Exemption Agreement, the Tenant shall provide the Executive Director with the following:
 - (a) for each core program or service that the Tenant delivers, the name of the program/service, and a brief description of the program/service, who the clients are, and what benefit they receive;
 - (b) a description of the Tenant's data collection, analysis, and reporting practices and procedures; and
 - (c) information on the following key performance measures for the two most recent (full) years:
 - (i) **General Metrics**
 1. Total attendance participating in core programs
 2. Total # of program hours
 3. Total # of volunteers
 4. # of volunteer hours
 5. Amount of funding received from other sources.
 - (ii) **Culture and Sport Metrics**
 1. Total # of people residing outside of Regina that participated in the program
 2. Total # of workers
 3. Total amount of funding received from other organizations
 4. % attendance resulting from subsidized or reduced pricing structure

(iii) Organization-Specific Metrics

2. If the Tenant has organization-specific metrics, in addition to what has been reported in Sections 3 (c)(i) and (ii) above, provide them to demonstrate the community impact of your programs and services.

Schedule “H”

**COMMUNITY NON-PROFIT TAX EXEMPTION AGREEMENT
COMMUNITY NON-PROFIT TAX EXEMPTION POLICY – OWNED PROPERTY
Street Address, File Reference Number**

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;

“Community Non-Profit Tax Exemption Policy” means the City’s Community Non-Profit Tax Exemption Policy approved by City Council on April 26, 2023;

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

“Executive Director” means the City’s Executive Director, Financial Strategy and Sustainability or the Executive Director’s designate;

“Property” means the real property or portion of the real property owned and occupied by the Owner and used for the purposes set out in Schedule “A” which Land is civically known as:

“Address”, Regina, Saskatchewan and legally described as parcel “Parcel Number” 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, commencing January 1, 2024 and concluding December 31, 2027, the City grants an exemption from taxation on the Property equal to 100% of the property taxes payable by the Owner for the portion of the Property used by the Owner for the purposes set out in Schedule "A".
- (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 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.

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 the purposes set out in Schedule "A".
- (2) The exemption only applies where the following terms and conditions are met:
 - (a) the Property is used by the Owner for the purposes set out in Schedule "A";
 - (b) the Owner provides the annual reporting to the City set out in Schedule "A";
 - (c) the Owner maintains its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City's Community Non-Profit Tax Exemption Policy.

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.

Owner Covenants

- 6 The Owner shall:
 - (a) notify the City of any occurrences which would, pursuant to the Agreement, discontinue or terminate the tax exemption;
 - (b) provide the City Assessor with any information or documents requested by the City Assessor for the purpose of assessing the Property;
 - (c) provide the Executive Director with any information, documentation, or access to the Property requested by the Executive Director to check compliance with the requirements of this Agreement;
 - (d) provide the Executive Director with any requested information.

Continuation

- 7 The tax exemption will continue only for so long as the Owner complies with the terms of this Agreement.
- 8 The tax exemption will cease if any of the following occurs:
 - (a) the Owner no longer owns the Property and the Agreement is not assigned to a new Owner that meets the conditions outlined in this Agreement;
 - (b) the Owner becomes bankrupt or insolvent or is so adjudged;
 - (c) the Owner makes a general assignment for the benefit of creditors;
 - (d) the Owner substantially changes its operations such that the Property is no longer being used for the purposes set out in Schedule "A" or the Owner ceases to operate entirely at the Property;
 - (e) the Owner 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;

- (f) the Owner sells or agrees to sell the Property;
- (g) the Owner fails to meet the requirements of the City's Community Non-Profit Tax Exemption Policy under which this tax exemption was approved;
- (h) the improvements on the Property do not conform to all civic and provincial laws governing the construction and use of the improvements;
- (i) the Owner fails to provide the annual reporting required pursuant to Schedule "A";
- (j) the Owner violates any provision of this Agreement;
- (k) the Owner fails to maintain its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City's Community Non-Profit Tax Exemption Policy;
- (l) City Council terminates or otherwise amends the City's Community Non-Profit Tax Exemption Policy so that the Owner is or would no longer be eligible under that program to receive a tax exemption.

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 with the prorated amount becoming due and payable as of the date of termination, including any penalties incurred;
- (b) the property will become fully taxable for any subsequent years, including any penalties if not paid; and
- (c) all amounts owing under clauses (a) and (b) are 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, SK S4P 3C8

To the Owner at:

“Name of Owner”
“Address of Owner”

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

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

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.

Notification of Sale of Property

- 12(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, which will only be granted where the new owner occupies and uses the Property for the purposes set out in Schedule “A” and the new owner otherwise meets the eligibility criteria outlined in the City’s Community Non-Profit Tax Exemption Policy under which this tax exemption was provided.

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 otherwise have been granted to the Owner.
- 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 all parties to the Agreement.

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

THE CITY OF REGINA

THE "OWNER"

{seal}

City Clerk

"Authorized 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 _____ (insert corporation), 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 _____ 202__)
 _____)
 _____)

 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

Schedule “A”

Purposes of Property

1. In order to maintain the property tax exemption on the Property, the Property is required to be used in conjunction with and for the purpose of addressing one or more of the following social issues:
 - (a) **Domestic and Intimate Partner Violence** – refers to violence committed by someone in the victim’s domestic circle, including partners and ex-partners, immediate family members, other relatives, and family friends.
 - (b) **Food Insecurity** – refers to an inability or uncertainty that one will be able to obtain or consume an adequate quality diet or a sufficient quantity of food in socially acceptable ways.
 - (c) **Problematic Substance Use** – refers to harm reduction facilities including safe consumption sites, overdose prevention sites, needle disposals, and greater access to Naloxone kits and other harm reduction supplies along with more accessible detox and treatment services.
 - (d) **Racism and Discrimination** – refers to a system of oppression that excludes and discriminates a person or group of persons based on race.
 - (e) **Safety** – refers to the presence of limited or no risk which reduces or eliminates an individual’s or community’s experience of harm.
 - (f) **Service System** – refers to networks of organizations and agencies that support individuals and groups in a variety of ways, including mental health, substance use, employment, food security, education, etc.

Annual Reporting Requirements

2. On April 1, each year during the term of this Tax Exemption Agreement, the Owner shall provide the Executive Director with the following:
 - (a) Audited Annual financial statements; and
 - (b) A current copy of the Saskatchewan Corporate Registry Profile Report.

Key Performance Metric Reporting Requirements

3. On April 1, each year during the term of this Tax Exemption Agreement, the Owner shall provide the Executive Director with the following:
 - (a) for each core program or service that the Owner delivers, the name of the program/service, and a brief description of the program/service, who the clients are, and what benefit they receive;

- (b) a description of the Owner's data collection, analysis, and reporting practices and procedures; and
- (c) information on the following key performance measures for the two most recent (full) years:

- (i) **General Metrics**

- 1. Total attendance participating in core programs.
 - 2. Total # of program hours
 - 3. Total # of volunteers
 - 4. # of volunteer hours
 - 5. Amount of funding received from other sources.

- (ii) **Community Safety and Well-being Metrics**

- 1. Total # of clients obtaining safe and stable housing.
 - 2. Total # of vulnerable women, children and youth provided with direct shelter (24-48 hour emergency).
 - 3. # of youth who have been successful in returning to school and/or have been reintegrated into other educational programs.
 - 4. # of youth who have been successful in returning to school and/or have been reintegrated into other educational programs for youth and adults at risk of destructive behaviors in the community.
 - 5. # of youth that report increased skills in establishing goals related to positive lifestyle changes.
 - 6. Total # of at-risk older adults that report they feel safe as a result of community engagement related to safe neighborhoods.
 - 7. # of health care and wellness services and programs.
 - 8. # of self-declared First Nation, Metis, Inuit Nation, and New Canadians engaged in planning and delivering programs, services, and events.

- (iii) **Organization-Specific Metrics**

- 1. If the Tenant has organization-specific metrics, in addition to what has been reported in Sections 3 (c)(i) and (ii) above, provide them to demonstrate the community impact of your programs and services.

Schedule “I”

**COMMUNITY NON-PROFIT TAX EXEMPTION AGREEMENT
COMMUNITY NON-PROFIT TAX EXEMPTION POLICY – OWNED PROPERTY
Street Address, File Reference Number**

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;

“Community Non-Profit Tax Exemption Policy” means the City’s Community Non-Profit Tax Exemption Policy approved by City Council on April 26, 2023;

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

“Executive Director” means the City’s Executive Director, Financial Strategy and Sustainability or the Executive Director’s designate;

“Property” means the real property or portion of the real property owned and occupied by the Owner and used for the purposes set out in Schedule “A” which Land is civically known as:

“Address”, Regina, Saskatchewan and legally described as parcel “Parcel Number” 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, commencing January 1, 2024 and concluding December 31, 2027, the City grants an exemption from taxation on the Property equal to 100% of the property taxes payable by the Owner for the portion of the Property used by the Owner for the purposes set out in Schedule "A".
- (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 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.

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 the purposes set out in Schedule "A".
- (2) The exemption only applies where the following terms and conditions are met:
 - (a) the Property is used by the Owner for the purposes set out in Schedule "A";
 - (b) the Owner provides the annual reporting to the City set out in Schedule "A";
 - (c) the Owner maintains its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City's Community Non-Profit Tax Exemption Policy.

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.

Owner Covenants

- 6 The Owner shall:
 - (a) notify the City of any occurrences which would, pursuant to the Agreement, discontinue or terminate the tax exemption;
 - (b) provide the City Assessor with any information or documents requested by the City Assessor for the purpose of assessing the Property;
 - (c) provide the Executive Director with any information, documentation, or access to the Property requested by the Executive Director to check compliance with the requirements of this Agreement;
 - (d) provide the Executive Director with any requested information.

Continuation

- 7 The tax exemption will continue only for so long as the Owner complies with the terms of this Agreement.
- 8 The tax exemption will cease if any of the following occurs:
 - (a) the Owner no longer owns the Property and the Agreement is not assigned to a new Owner that meets the conditions outlined in this Agreement;
 - (b) the Owner becomes bankrupt or insolvent or is so adjudged;
 - (c) the Owner makes a general assignment for the benefit of creditors;
 - (d) the Owner substantially changes its operations such that the Property is no longer being used for the purposes set out in Schedule "A" or the Owner ceases to operate entirely at the Property;
 - (e) the Owner 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;

- (f) the Owner sells or agrees to sell the Property;
- (g) the Owner fails to meet the requirements of the City's Community Non-Profit Tax Exemption Policy under which this tax exemption was approved;
- (h) the improvements on the Property do not conform to all civic and provincial laws governing the construction and use of the improvements;
- (i) the Owner fails to provide the annual reporting required pursuant to Schedule "A";
- (j) the Owner violates any provision of this Agreement;
- (k) the Owner fails to maintain its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City's Community Non-Profit Tax Exemption Policy;
- (l) City Council terminates or otherwise amends the City's Community Non-Profit Tax Exemption Policy so that the Owner is or would no longer be eligible under that program to receive a tax exemption.

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 with the pro-rated amount becoming due and payable as of the date of termination, including any penalties incurred;
- (b) the property will become fully taxable for any subsequent years, including any penalties if not paid; and
- (c) all amounts owing under clauses (a) and (b) are 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, SK S4P 3C8

To the Owner at:

“Name of Owner”
“Address of Owner”

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

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

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.

Notification of Sale of Property

- 12(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, which will only be granted where the new owner occupies and uses the Property for the purposes set out in Schedule “A” and the new owner otherwise meets the eligibility criteria outlined in the City’s Community Non-Profit Tax Exemption Policy under which this tax exemption was provided.

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 otherwise have been granted to the Owner.
- 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 all parties to the Agreement.

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

THE CITY OF REGINA

THE "OWNER"

{seal}

City Clerk

"Authorized 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 _____ (insert corporation), 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 _____ 202__)
 _____)
 _____)

 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

Schedule "A"

Purposes of Property

1. In order to maintain the property tax exemption on the Property, the Property is required to be used for the purposes of operating as a sport, culture, recreation, arts, culture or heritage organization.

Annual Reporting Requirements

2. On April 1, each year during the term of this Tax Exemption Agreement, the Owner shall provide the Executive Director with the following:
 - (a) Audited Annual financial statements; and
 - (b) a current Saskatchewan Corporate Registry Profile Report.

Key Performance Metric Reporting Requirements

3. On April 1, each year during the term of this Tax Exemption Agreement, the Owner shall provide the Executive Director with the following:
 - (a) for each core program or service that the Owner delivers, the name of the program/service, and a brief description of the program/service, who the clients are, and what benefit they receive;
 - (b) a description of the Owner's data collection, analysis, and reporting practices and procedures; and
 - (c) information on the following key performance measures for the two most recent (full) years:
 - (i) **General Metrics**
 1. Total attendance participating in core programs
 2. Total # of program hours
 3. Total # of volunteers
 4. # of volunteer hours
 5. Amount of funding received from other sources
 - (ii) **Culture and Sport Metrics**
 1. Total # of people residing outside of Regina that participated in the program
 2. Total # of workers
 3. Total amount of funding received from other organizations
 4. % attendance resulting from subsidized or reducing pricing structure

(iii) Organization-Specific Metrics

1. If the Tenant has organization-specific metrics, in addition to what has been reported in Sections 3 (c)(i) and (ii) above, provide them to demonstrate the community impact of your programs and services.

Schedule “J”

**COMMUNITY NON-PROFIT TAX EXEMPTION AGREEMENT
COMMUNITY NON-PROFIT TAX EXEMPTION POLICY – OWNED PROPERTY**
Street Address, File Reference Number

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;

“Community Non-Profit Tax Exemption Policy” means the City’s Community Non-Profit Tax Exemption Policy approved by City Council on April 26, 2023;

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

“Executive Director” means the City’s Executive Director, Financial Strategy and Sustainability or the Executive Director’s designate;

“Property” means the real property or portion of the real property owned and occupied by the Owner and used for the purposes set out in Schedule “A” which Land is civically known as:

“Address”, Regina, Saskatchewan and legally described as parcel “Parcel Number” 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, commencing January 1, 2024 and concluding December 31, 2027, the City grants an exemption from taxation on the Property equal to 100% of the property taxes payable by the Owner for the portion of the Property used by the Owner for the purposes set out in Schedule "A".
- (1.1) Notwithstanding subsection (1), if the property is established as a national museum under the federal Museums Act at any point during the term of the tax exemption, the exemption for the Property shall be terminated and the Property shall become taxable unless there is a statutory tax exemption that would apply.
- (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 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.

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 the purposes set out in Schedule "A".
- (2) The exemption only applies where the following terms and conditions are met:
- (a) the Property is used by the Owner for the purposes set out in Schedule "A";
- (b) the Owner provides the annual reporting to the City set out in Schedule "A";

- (c) the Owner maintains its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City's Community Non-Profit Tax Exemption Policy;
- (d) the Property does not have National Museum status.

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.

Owner Covenants

- 6 The Owner shall:
 - (a) notify the City of any occurrences which would, pursuant to the Agreement, discontinue or terminate the tax exemption;
 - (b) provide the City Assessor with any information or documents requested by the City Assessor for the purpose of assessing the Property;
 - (c) provide the Executive Director with any information, documentation, or access to the Property requested by the Executive Director to check compliance with the requirements of this Agreement;
 - (d) provide the Executive Director with any requested information.

Continuation

- 7 The tax exemption will continue only for so long as the Owner complies with the terms of this Agreement.
- 8 The tax exemption will cease if any of the following occurs:
 - (a) the Owner no longer owns the Property and the Agreement is not assigned to a new Owner that meets the conditions outlined in this Agreement;
 - (b) the Owner becomes bankrupt or insolvent or is so adjudged;
 - (c) the Owner makes a general assignment for the benefit of creditors;
 - (d) the Owner substantially changes its operations such that the Property is no longer being used for the purposes set out in Schedule "A" or the Owner ceases to operate entirely at the Property;

- (e) the Owner 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;
- (f) the Owner sells or agrees to sell the Property;
- (g) the Owner fails to meet the requirements of the City's Community Non-Profit Tax Exemption Policy under which this tax exemption was approved;
- (h) the improvements on the Property do not conform to all civic and provincial laws governing the construction and use of the improvements;
- (i) the Owner fails to provide the annual reporting required pursuant to Schedule "A";
- (j) the Owner violates any provision of this Agreement;
- (k) the Owner fails to maintain its active status as a charitable or membership non-profit or non-profit co-operative as defined in the City's Community Non-Profit Tax Exemption Policy;
- (l) City Council terminates or otherwise amends the City's Community Non-Profit Tax Exemption Policy so that the Owner is or would no longer be eligible under that program to receive a tax exemption;
- (m) the Property received National Museum status.

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 with the pro-rated amount becoming due and payable as of the date of termination, including any penalties incurred;
- (b) the property will become fully taxable for any subsequent years, including any penalties if not paid; and
- (c) all amounts owing under clauses (a) and (b) are 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, SK S4P 3C8

To the Owner, at:

“Name of Owner”
“Address of Owner”

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

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

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.

Notification of Sale of Property

- 12(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, which will only be granted where the new owner occupies and uses the Property for the purposes set out in Schedule “A” and the new owner otherwise meets the eligibility criteria outlined in the City’s Community Non-Profit Tax Exemption Policy under which this tax exemption was provided.

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 otherwise have been granted to the Owner.
- 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 all parties to the Agreement.

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

THE CITY OF REGINA

THE "OWNER"

{seal}

City Clerk

"Authorized 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 _____ (insert corporation), 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 _____ 202__)
 _____)
 _____)

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

Schedule “A”

Purposes of Property

1. In order to maintain the property tax exemption on the Property, the Property is required to be used for the purposes of operating as a sport, culture, recreation, arts, culture or heritage organization.

Annual Reporting Requirements

2. On April 1, each year during the term of this Tax Exemption Agreement, the Owner shall provide the Executive Director with the following:
 - (a) Audited Annual financial statements; and
 - (b) a current Saskatchewan Corporate Registry Profile Report.

Key Performance Metric Reporting Requirements

3. On April 1, each year during the term of this Tax Exemption Agreement, the Owner shall provide the Executive Director with the following:
 - (a) for each core program or service that the Owner delivers, the name of the program/service, and a brief description of the program/service, who the clients are, and what benefit they receive;
 - (b) a description of the Owner’s data collection, analysis, and reporting practices and procedures; and
 - (c) information on the following key performance measures for the two most recent (full) years:
 - (i) **General Metrics**
 1. Total attendance participating in core programs
 2. Total # of program hours
 3. Total # of volunteers
 4. # of volunteer hours
 5. Amount of funding received from other sources
 - (ii) **Culture and Sport Metrics**
 1. Total # of people residing outside of Regina that participated in the program
 2. Total # of workers
 3. Total amount of funding received from other organizations
 4. % attendance resulting from subsidized or reducing pricing structure

(iii) Organization-Specific Metrics

1. If the Tenant has organization-specific metrics, in addition to what has been reported in Sections 3 (c)(i) and (ii) above, provide them to demonstrate the community impact of your programs and services.

ABSTRACT

BYLAW NO. 2024-5

THE COMMUNITY NON-PROFIT TAX EXEMPTION POLICY BYLAW, 2024

PURPOSE:	To exempt owners or tenants of certain properties from property taxes that qualify under the City of Regina's Community Non-Profit Tax Exemption Policy.
ABSTRACT:	Provide 4 year or 5 year property tax exemption to owners and tenants of land based on Council's approved Community Non-Profit Tax Exemption Policy.
STATUTORY AUTHORITY:	Section 262(4) 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 & Property Revenue Services