



REGINA Community Non-Profit Tax Exemption Policy Application Form

Application Year **2025**

Submission Deadline is **April 15, 2024**

This form is used to apply for a property tax exemption under the [Community Non-Profit Tax Exemption Policy](#). Please review the policy to determine whether your organization is eligible to apply.

Applications are evaluated based on their merit and the degree to which they address the City's priorities. Applicants are responsible for providing responses to the questions as completely as possible.

Tax exemptions are dependent on the annual budget set by Council. The total amount of exempted municipal tax dollars will not exceed \$1,564,000 for 2025.

Tax exemptions are based on the principal use of the property, not on the charitable services of the organization as a whole. Any portion of the property used by the private sector or an organization not meeting the terms of the Policy is not eligible for a tax exemption.

Approval of Tax Exemptions are via Council passing a Bylaw.

1. General Information

Organization:

The legal name of the organization as it appears on the Profile Report

Address of the property for which exemption is requested

Property Tax Account ID

Mailing Address:

Street/P.O.

City

Province

Postal Code

Primary Contact Info:

Name

Position/Title

E-mail

Phone Number

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2. Community Investments Grant Program (CIGP)

Is your organization currently receiving a Community Investment Grant from the City of Regina? Please check all boxes that apply to your organization.

Cultural Stream

- Yes – Community Partner Yes – Annual Activity Yes – New Initiative

Social Stream

- Yes – Community Partner Yes – Annual Activity Yes – New Initiative
- Yes - Harm Reduction

Sport & Recreation Stream

- Yes – Community Association Phase Funding Yes – Annual Activity
- Yes – New Initiative Yes – Hosting Yes – Adapted Sport & Recreation

Other Grants

- Yes – Special Event Major Yes – Special Event Minor Yes – Winter Initiatives Grant
- Yes – Snow Angels Community Yes – Sask Lotteries Community Grant Program
- Yes – Other (please specify)
- No Grant

If yes, provide authorization to access your CIGP application by signing below:

I authorize the Assessment & Property Revenue Systems Branch to access and share information with the Community & Cultural Development Branch as it relates to the conditional property tax exemption and the Community Investments Grant Program.

Signature of authorization: _____

3. Submission requirements

The following documents are required with the submission of this application:

- Certificate of Incorporation and Articles of Association Attached Provided to CIGP

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- Profile report from Corporate Registry Attached Provided to CIGP
(Information Service Corporation (ISC); the profile report must be within 30 days from the application submission date if not provided to CIGP)
- Last 3 years' financial information Attached Provided to CIGP
(Including most recent Audited Annual Financial Statement)
- Certificate of Title or Lease Agreement for property Attached
- Is your organization compliant with all applicable municipal policies, bylaws, codes, and provincial and federal legislation? (If not, please elaborate) Yes No

Select all that apply to your organization:

- 1) Operates a community garden on public lands.
- 2) Would receive a statutory exemption per Sections 262 (j) or (p) of *The Cities Act*, if the Organization owned the building or land.

262 (j) specifically identifies libraries
262 (p) specifically identifies the Royal Canadian Legion and other organizations.
- 3) Your organization has a facility under construction that will qualify for a statutory exemption once completed.

If you would qualify for a statutory exemption, specify the relevant Act and section(s)

Attach a copy of the building permit.

Attach a copy of the project plan, indicate when construction will commence, the estimated completion date and expected occupancy date. Indicate the financial status and financing arrangement (i.e., cash in hand, subject to fundraising, etc.)

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Description of the Property and use of space

The principal use of the property: Please describe the principal use of the property (i.e., administration, program, service delivery, and housing).

Commercial Activity: Please describe any commercial activities that are conducted on this property.

a) Does the non-profit organization occupy:

the entire property , or a portion of the property

b) For exactly how many square feet of this property are you requesting a tax exemption for? _____

c) Does your organization lease out any space? Yes No

c1. If yes, describe the lease(s), including the area (in square footage), and provide a copy of the lease agreement(s).

c2. If your organization leases property, the property owner must provide a letter confirming they:

1) are aware of the application for property tax exemption and agree to pass along any benefit of the property tax exemption to your organization, and

2) understand that if the property tax exemption is approved, the City calculates taxes on the area occupied by the organization based on a methodology that may be different from that used by the property owner.

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4. Alignment with the City's Plans and Programs

Community Need and Community Impact

- A) Describe the mission/purpose of your organization.
- B) List and describe each of the core programs and the services your organization provides. Identify the key activities for each program or service. Describe how your organization's core programs and services address the objectives outlined in the City's Official Community Plan, Community Safety and Well-being Plan, Recreation Master Plan, and Cultural Plan. If possible, please reference specific items of relevance from the Plans.
- C) Describe why your organization is needed. What need is it meeting in the community? Describe how your organization meets a need that is not duplicated by other agencies locally. Demonstrate how you have engaged the community to determine the need for your program and areas of emphasis.

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Primary Purpose of Your Organization

Community Safety and Well-being (CSWB)

If your organization's mandate, mission, or purpose supports one or more of the following criteria identified as priorities by the CSWB Plan, please check the associated box(es) below and provide an explanation to demonstrate how your organization aligns with these criteria.

- | | | |
|--|------------------------------|---|
| a) <i>Domestic and Intimate Partner Violence</i> | <input type="checkbox"/> Yes | <input type="checkbox"/> Not Applicable |
| b) <i>Food Insecurity</i> | <input type="checkbox"/> Yes | <input type="checkbox"/> Not Applicable |
| c) <i>Problematic Substance Use</i> | <input type="checkbox"/> Yes | <input type="checkbox"/> Not Applicable |
| d) <i>Racism and Discrimination</i> | <input type="checkbox"/> Yes | <input type="checkbox"/> Not Applicable |
| e) <i>Safety</i> | <input type="checkbox"/> Yes | <input type="checkbox"/> Not Applicable |
| f) <i>Service System</i> | <input type="checkbox"/> Yes | <input type="checkbox"/> Not Applicable |

For each box that you have checked, explain how your organization aligns with each CSWB plan criteria.

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Culture and Sport

If your organization operates as a sport, culture, recreation, arts, or heritage organization in a single facility that is delivering a service that is not provided by another organization in the City, please check the associated box below and provide an explanation to demonstrate how your organization aligns with this criteria.

- a) Your facility is purpose-built or retrofitted, to deliver a unique collection of programs that would not be possible in another space; or
- b) Your facility is strategically located within the City to enhance the activation of key institutional, recreation, and economic hubs, such as Wascana Centre and/or downtown Regina.

If yes, please explain how your organization aligns with Cultural and Sport criteria.

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5. Accessible to the Public

- A) Explain the accessibility of your organization's services, programs, and activities to all residents of Regina. Include hours of operation, age requirements, membership requirements, fees, and if special equipment is required. What times are they accessible to the general public? What are the membership requirements including fees?

Are there any other restrictions in place preventing anyone from using the facility? Yes No

If "Yes," explain.

- B) Are the services provided by the organization advertised and promoted to the general public, or primarily to members? General Public Members
- C) Describe what your organization does to ensure programs and activities are accessible and inclusive to all residents of Regina. Describe how you work to remove economic, physical, cultural, and transportation barriers to participation (i.e., skill levels and/or knowledge needed to participate, "learn to programs" provided, fees associated, and/or location to transit, etc.).

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6. Financial Need/Impact

- A) Describe how your organization will use the property tax exemption funding to provide services that will benefit the community.
- B) Describe the impact on your organization, its users, and the community if the property tax exemption is not granted. List the services that will be affected and any hardships that may be placed on users.
- C) If your organization receives any grants from the Federal or Provincial governments, please identify the source of the funding. Will the receipt of a property tax exemption from the City negatively impact the government grant?

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Financial Position

D) The current ratio provides insight into an organization’s financial health and judges the likelihood that the organization will continue to be a viable organization. Below is the calculation of the current ratio. Please complete the calculation for your organization using your most recent audited financial statements.

Actuals: Year _____

$$\begin{array}{ccccccc}
 (& & + & &) & / & & = & & \% \\
 \hline
 \text{Cash} & & & & \text{Investments} & & & & \text{Total Revenue} & &
 \end{array}$$

If the current ratio is greater than 50% – Please explain the financial position and what specific plans your organization has to expend the funds (i.e., capital project(s), additional programs, and services, etc.).

E) If your annual operations have resulted in a financial deficit the past year, please explain what you are doing to ensure your organization has an improved financial position (i.e., increase revenues, reduce costs, etc.)

7. Public Acknowledgement of Tax Exemption

All recipients of the permissive tax exemption are required to publicly acknowledge the exemption. Please explain how your organization will publicly acknowledge the tax exemption (i.e., Website, annual report).

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8. Performance Metrics

Performance Metrics are used to help demonstrate how the funding through Community Non-Profit Tax Exemption Policy (CNPTEP) is being utilized to support organizations in achieving outcomes that align with and contribute to the achievement of the City's strategic priorities. Please complete all applicable performance metrics related to the programs and/or services that your organization delivers.

Please provide your organization's performance metrics in the CNPTEP Performance Metrics Report 2025 spreadsheet. This spreadsheet includes multiple tabs and provides instructions for metrics reporting, worksheets to provide reporting on performance metrics, Core Program Descriptions, and data collection practices.

General Metrics (all organizations)

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

Community Safety & Well-Being Metrics

- 1) Total # of clients obtaining safe and stable housing
- 2) Total # of vulnerable women, children & 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 community-based alternative programs and program spaces available 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 neighbourhoods
- 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

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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

Organization-Specific Metrics

If your organization has specific metrics, in addition to what has been reported in above sections, provide them to demonstrate the community impact of your programs and services.

9. Signature

On behalf of the organization, I (**a signing officer of the organization**) hereby declare that all the information presented and provided with this application is true and correct.

Name (print)

Position Title

Signature

Date

10. Submitting this Application

- By email: propertytaxexemptions@regina.ca
- In person: Assessment & Property Revenue Systems Branch,
4th Floor, City Hall, 2476 Victoria Avenue
- By mail: The City of Regina, Assessment & Property Revenue Systems Branch,
PO Box 1790, Regina, SK S4P 3C8

Questions?

Visit regina.ca/Property tax.

Email: propertytaxexemptions@regina.ca

Call: 306-777-7133