

Application for Community Non-Profit Tax Exemption

Application Year **2021**

Submission Deadline is **June 30, 2020**

This application form is to apply for an exemption under the Community Non-Profit Tax Exemption Policy.

The purpose of this policy is to consistently review and evaluate applications for permissive property tax exemptions from non-profit and charitable organizations.

To be eligible for a tax exemption an organization must meet all the requirements of the Community Non-Profit Tax Exemption Policy.

Tax exemptions are dependent on the annual budget set by Council. The total amount of exempted municipal tax dollars will not exceed \$1.2 million.

Council may grant exemptions under the Non-Profit Tax Exemption Policy in one of three ways:

- 1) the property assessment entirely;
- 2) the portion of property equivalent to the proportion of services provided by the applicant; or
- 3) a percentage of the assessed value equivalent to the proportion of services applied by the applicant.

Exemptions are not approved until Council passes a Bylaw.

1. General Information

Organization:

Legal name of 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

Fax Number

Application for Community Non-Profit Tax Exemption

2. Community Investments Grant Program (CIGP)

Is your organization currently receiving a community investment grant from the City of Regina?

- Yes - Community Partner
 Yes - Annual Activity
 Yes - New Initiative
 No Grant

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

I authorize the Property Tax & Utility Billing Branch to access and share information with the Recreation Planning & Partnerships Branch as it relates to the conditional property tax exemption and the Community Investment Grants program.

Signature of authorization _____

3. Alignment and Compliance

Is your organization compliant with all applicable municipal policies, plans, bylaws, codes and legislation? *(If no, elaborate)* Yes No

Select all that apply to your organization:

Note: If items 1- 3 apply to your organization you can go directly to section 7

- 1. Provides community gardens 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;
- 3. Under construction and will qualify for a statutory exemption once completed;
- Attach a copy of the building permit
- Estimated completion date is: _____.
- 4. Operates a sport, culture, recreation, arts or heritage program in a single facility that is delivering a service, that is not provided by another organization in the City; and
- a) Your facility is purpose-built or retrofitted for your services and would not be possible in any other 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.
- 5. Provides support to communities to create collaborative strategies to address hunger and food security, through education and training for marginalized communities;
- 6. Enhances public safety, security and emergency preparedness for the citizens of Regina;

Application for Community Non-Profit Tax Exemption

3. Alignment and Compliance (continued)

Describe the mission/purpose of your organization, the services you provide and how you strive to meet objectives outlined in the City's Official Community Plan, Recreation Master Plan, and the Cultural Plan.
(Attach additional pages as needed.)

4. Accessible to the Public

Explain the availability of your organization's services to the public. Include hours of operation, age requirements, membership requirements, fees, and if special equipment is required.

(Attach additional pages as needed.)

What does your organization do to promote inclusiveness? Describe how you work to remove economic, physical, cultural and transportation barriers to participate in services?

(i.e. skill levels and/or knowledge needed to participate, learn to programs provided, fees associated, and/or location to transit, etc.)

Application for Community Non-Profit Tax Exemption

5. Financial Benefit to the Community

Describe how your organization will use the property tax exemption funding to provide services that will benefit the community. *(attach additional pages if required)*

Describe the impact on your organization, its users, and the community if the property tax exemption is not granted. List services that will be affected and any hardships that may be placed on users.
(attach additional pages if required)

6. Organizational requirements

The following documents are required with submission of this application:

- Certificate of Incorporation and Articles of Association Attached Provided to CIGP
- Profile report from Corporate Registry Attached Provided to CIGP
(Information Service Corporation (ISC); the profile report must be within 30 days from 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
- If your organization leases property, the property owner must provide a letter confirming they:
 - a) 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
 - b) understand that if the property tax exemption is approved, the City calculates taxes on the area occupied by the organization based on methodology that may be different than that used by the property owner.

Application for Community Non-Profit Tax Exemption

6. Organizational requirements (continued)

Does your organization lease out any space?

Yes

No

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

Does your organization:

a) Have retail or food services available on the property

Yes

No

b) Have liquor or gaming license

Yes

No

c) Provide or rent space for other activities (*i.e. hall rentals, private functions*)

Yes

No

If yes, describe including area (in square footage) and frequency of use and rentals.

All Recipients are required to publicly acknowledge the exemption. Explain how your organization will acknowledge the exemption if granted?

7. Signature

By signing this form, I certify that I am an authorized representative for the organization and that all information provided on this application is accurate.

Name (*print*)

Position Title

Signature

Date (*mm/dd/yyyy*)

Application for Community Non-Profit Tax Exemption

8. Submitting this Application

- By email: propertytaxexemptions@regina.ca
- In person: Property Tax & Utility Billing Branch, 4th Floor, City Hall, 2476 Victoria Avenue
- By mail: The City of Regina, Property Tax & Utility Billing Branch, PO Box 1790, Regina, SK S4P 3C8
- By Fax: 306-777-6822

Questions?

Visit regina.ca

Email propertytaxexemptions@regina.ca

Call 306-777-7240