

2025-03-CPCD

City Centre Vacant Lot Redevelopment Tax Exemption Policy

Effective Date

May 21, 2025

Approving Authority

City Council

Policy Owner

Director, Planning &
Development Services

Purpose & Scope

Purpose

- 1 The purpose of this policy is to encourage the development of vacant lots within the City Centre with projects containing active grade level land uses.

Scope

- 2 This policy applies to new non-dwelling and mixed-use development projects within the City Centre.

Policy Provisions

Definitions

- 3 The following definitions apply to this policy:
 - 3.1 Active grade level land use means any of the following land uses as defined by the *Regina Zoning Bylaw, 2019* (Zoning Bylaw) that are provided at sidewalk level within a principal building:
 - (a) “Assembly, Community” and/or “Assembly, Recreation”;
 - (b) “Food & Beverage, Lounge” and/or “Food & Beverage, Restaurant”;
 - (c) “Industry, Artistic” and/or “Food & Beverage”;
 - (d) “Institution, Day Care”, “Institution, Education” and/or “Institution, Training”;
 - (e) “Retail Trade, Shop”; and
 - (f) “Service Trade, Accommodation”, “Service Trade, Clinic”, “Service Trade, Light” and/or “Service Trade, Personal”.

- 3.2 Branch Manager means the manager of the branch primarily responsible for administration of this policy, or their designate.
- 3.3 Building permit means a permit issued under *The Building Bylaw* of the City of Regina authorizing the construction of a building.
- 3.4 City Centre means the area contained within the City Centre Boundary as depicted in Appendix A.
- 3.5 Director means the director of the department primarily responsible for administration of this policy, or their designate.
- 3.6 Dwelling means all dwelling land use classes as defined by the Zoning Bylaw.
- 3.7 Mixed-use means a development that contains both dwelling and non-dwelling principal land uses as defined by the Zoning Bylaw.
- 3.8 Non-dwelling means all land uses excluding dwelling land use classes as defined by the Zoning Bylaw.
- 3.9 Occupancy permit means the final occupancy permit issued by the City of Regina for the construction of a new principal building(s) under a valid building permit.
- 3.10 Principal building means “Building, Principal” as defined by the Zoning Bylaw.
- 3.11 Project means the work being undertaken to construct a new permanent principal building(s) on the property that is eligible under this policy.
- 3.12 Property means a discrete parcel of land as determined by the City Assessor.
- 3.13 Registered owner means the owner(s) of a property as indicated on the land title for the parcel in the Information Services Corporation (ISC) Land Titles Registry, or their designate.
- 3.14 Tax exemption means an exemption from municipal, education and library property taxes provided under *The Cities Act* but excludes all laneway, local improvement charges and any other charges added to the taxes.
- 3.15 Tax exemption agreement means an agreement between the City of Regina and the registered owner, as approved by City Council, to allow the City of Regina to outline terms and conditions under which the City of Regina will provide a tax exemption on a property eligible under this policy.
- 3.16 Vacant lot means a parcel of land that has had no permanent structures in place for five or more consecutive years immediately before the date a building permit is submitted for the construction of a new principal building(s).
- 3.17 Zoning Bylaw refers to *The Regina Zoning Bylaw, 2019* (No. 2019-19).

Limitations

- 4 While the tax exemptions provided under this policy include the municipal, education and library portion of the property taxes, provisions in *The Education Property Tax Act* require Government of Saskatchewan approval or separate school board approval in some cases to exempt the education portion of the property taxes for a property where the amount of the education taxes being exempted for that property is equal to or greater than \$25,000 in a single year. If this approval is not granted, the City of Regina may reduce the amount of the exemption for the education portion of the taxes to less than \$25,000 and the registered owner will be required to pay the balance of the education portion of the taxes that are not exempted.

Types of Incentives

- 5 Subject to the requirements of this policy, eligible projects on a vacant lot located within the City Centre may be eligible for a 100 per cent, five-year tax exemption.

General Eligibility Requirements

- 6 Subject to Section 8, a property may be eligible for a tax exemption incentive if it meets the following requirements:
 - (a) the property must be located in the City Centre;
 - (b) the property must be identified as a vacant lot;
 - (c) a building permit for the proposed new construction project must be submitted after the effective date of this policy to be considered under this policy;
 - (d) the proposed project must include the construction of at least one new principal building on the property containing an active grade level land use; and
 - (e) where the proposed principal building is mixed-use, dwellings may be included as part of the building if it contains at least one active grade level land use and there are four or more dwelling units being constructed within the principal building.
- 7 The following projects, property land uses and registered owners are not eligible for tax exemptions under this policy:
 - (a) projects located outside of the City Centre;
 - (b) projects that are temporary in nature;
 - (c) projects or principal buildings containing only dwelling land uses as defined by the Zoning Bylaw;
 - (d) projects consisting only in the development of a “Building, Accessory” or “Accessory” as defined by the Zoning Bylaw;

- (e) projects consisting only in the development of the “Transportation” land class and/or “Drive-Through” land class or any similar land uses or structures as defined by the Zoning Bylaw;
 - (f) projects consisting only in the development of the “Storage” land class or any similar land uses or structures as defined by the Zoning Bylaw;
 - (g) projects consisting only in the development of the “Utility, General” land class or any similar land uses or structures as defined by the Zoning Bylaw;
 - (h) projects consisting only in the development of the “Wholesale, Trade” land class or any similar land uses or structures as defined by the Zoning Bylaw;
 - (i) projects consisting only in the development of the “Open Space” land class or “Public Use, General” land class or any similar land uses or structures as defined by the Zoning Bylaw;
 - (j) property that is owned and/or projects led by governmental entities or agencies (i.e. federal, provincial, municipal);
 - (k) property that is receiving tax exemptions under other legislation, programs or incentives;
 - (l) projects with a building permit application submitted prior to the effective date of this policy;
 - (m) registered owner(s) and properties with outstanding taxes, utilities, parking or other charges owing and past due to the City of Regina are not eligible until they are paid in full; or
 - (n) registered owner(s) or property that are subject to any current orders to comply issued against them or the property or active litigation against the City of Regina.
- 8 The City of Regina may require the registered owner(s) to provide any additional information deemed necessary to confirm eligibility for incentives under this policy. A deadline to provide the required information will be provided and failure to submit the required information by the deadline may result in eligibility being revoked.

Tax Exemption Approval Process

- 9 Upon issuance of an occupancy permit, the City of Regina will review the project to assess eligibility and level of incentive under this policy. The City of Regina may request additional information from the registered owner(s).
- 10 The registered owner will be notified electronically or in writing of the result of the review and, if eligible, will be required to enter into a tax exemption agreement before receiving a tax exemption. Tax exemptions are subject to approval by City Council.
- 11 Projects that meet the following conditions by the deadline of September 30 each year will be eligible for a tax exemption to be applied to the property as specified in the tax exemption agreement starting January 1 of the next calendar year:

- (a) issuance of occupancy permits for the full project completion and not portions of the project;
 - (b) confirmation that the registered owner(s) does not have any outstanding taxes, utilities, parking or other charges owing and past due to the City of Regina; and
 - (c) confirmation that the registered owner(s) or property is not subject to any current orders to comply issued against them or in active litigation against the City of Regina.
- 12 The tax exemption start date may be deferred for one year upon the discretion of the Branch Manager.
- 13 The registered owner of the property must enter into a tax exemption agreement with the City of Regina within one year from the date the final occupancy permit of the project is issued. Failure to do so may result in a loss of eligibility under this policy. All tax exemption agreements are subject to final approval by City Council.

Additional Conditions

- 14 In order for a property to remain exempt under this policy during the term of the tax exemption agreement:
- (a) an active grade level land use as eligible under this policy must be continued for the full term of the tax exemption; and
 - (b) the registered owner(s) of the property must not have any of the following:
 - (i) any outstanding taxes, utilities, parking or other charges owing and past due to the City of Regina;
 - (ii) any order to comply issued against them or the property; or
 - (iii) be in active litigation against the City of Regina.
- 15 A tax exemption agreement may be assigned to a new registered owner through the completion of an assignment agreement, provided they meet the terms and conditions of this policy and the tax exemption agreement.

Failure to Comply with Conditions

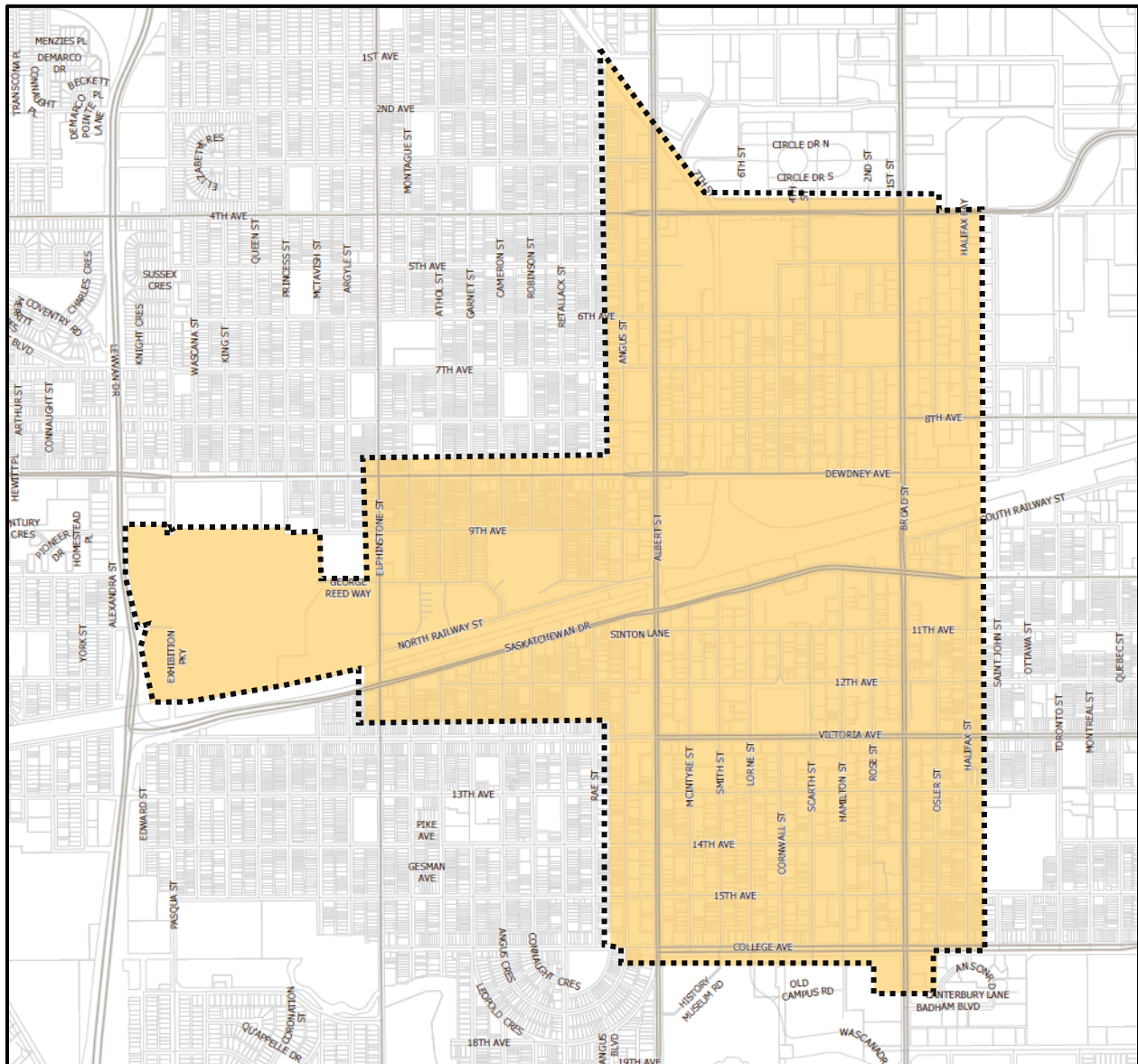
- 16 Where the registered owner(s) breaches any of the conditions of the tax exemption agreement or the terms outlined in the policy, the tax exemption may be terminated with the property becoming fully taxable in the year in which the breach occurs and in all subsequent years. In addition, the registered owner(s) may be required to repay taxes forgone.

Roles and Responsibilities

- 17 All projects eligible under this policy will be reviewed by the branch primarily responsible for administering this policy.
- 18 In addition to the authorities specified in this policy, the Branch Manager or their designate is responsible to:
 - (a) conclusively determine compliance with the eligibility criteria for any tax exemptions under this policy; and
 - (b) finalize the terms and conditions of the tax exemption agreements based on this policy, subject to final approval of the tax exemption agreements through the adoption of a bylaw by City Council.
- 19 In addition to the authorities specified in this policy, the Director, or their designate, is responsible to:
 - (a) enforce tax exemption agreements governed by this policy;
 - (b) make amendments to this policy provided that such amendments are technical or editorial changes and do not materially affect its substance or content; and
 - (c) exercise the authorities of the Branch Manager in their absence.
- 20 In addition to the authorities specified in this policy, the Deputy City Manager of the division primarily responsible for the administration of this policy, or their designate, is responsible to:
 - (a) conclusively interpret this policy and is the final authority on all aspects except those aspects for which City Council is responsible, or as otherwise determined through law;
 - (b) make recommendations to City Council regarding changes to this policy; and
 - (c) exercise the authorities of the Director in the absence of the Director.
- 21 In addition to the authorities specified in this policy, the Chief Financial Officer and Deputy City Manager, or their designate, is responsible pursuant to the provisions in *The Education Property Tax Act* to apply to the Government of Saskatchewan to request approval to exempt the education portion of the property taxes for a property where the amount of the education taxes to be exempted is equal to or greater than \$25,000 in a single year.
- 22 City Council is responsible to:
 - (a) approve this policy and any major amendments; and
 - (b) approve any tax exemption agreements through the adoption of a bylaw.

Date Approved	May 21, 2025
Date of Last Review	April 2, 2025
Date of Next Review	April 2, 2029

Appendix A: City Centre Vacant Lot Redevelopment Tax Exemption Policy - Program Area



LEGEND



City Centre Boundary

0 100 200 400 Meters

