



City of Regina

Housing Incentives Policy:

Tax Exemption Application for Market Rental & Market Ownership

Applicant Name:	Date Received (Office Use):
Project Address:	Received by (Office Use):
Application Type:	
<input type="checkbox"/> I am making a Market Rental Tax Exemption application (Reference Eligibility Table A)	
<input type="checkbox"/> I am making a Market Ownership Tax Exemption application (Reference Eligibility Table B)	

Section 1.0 Introduction

The City of Regina provides five-year, 100% tax exemptions¹ for the development of Purpose-Built Market Rental and Ownership Housing in Program Areas 1 and 2 (see Appendix A of this application form for a map of the Program Areas). Tax exemptions only apply to the residential portions of the property and On-site Support Suites.

Applications may be submitted during construction and must be submitted no later than October 31st of the year in which an Occupancy Permit is received for an exemption to begin on January 1st of the following year. Developments that receive an Occupancy Permit after October 31 are eligible to apply for tax exemptions in the following calendar year.

Outstanding property tax balances and other charges to the City of Regina must be paid by the application deadline. The owner(s) must enter into a legal agreement with the City, which sets out the terms and conditions through which the exemption will be provided. The legal agreement will be sent to the owner(s) using the contact information provided on this form. Failure to return the legal agreement will result in loss of tax exemption.

Please refer to the [Housing Incentives Policy](#) for further details.

¹ *The Education Property Tax Act* specifies that any exemption of education property taxes that is \$25,000 or greater must be approved by the Government of Saskatchewan. As a result, the exemption may cover the municipal and library portions of the taxes only. Where the exemption of the education portion of the property taxes is not approved or 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.

A. MARKET RENTAL ELIGIBILITY	
Eligibility Requirements	Not Eligible
<ul style="list-style-type: none"> • Units must be in Program Area 1 or 2. • Units must be in a building with two or more units. • Two-unit building in an R1 zone constructed by a Non- Profit Housing Provider • Market Rental Units <u>must</u> remain rental for ten years and shall not be eligible for conversion to condominiums • Tax exemptions may be transferred to a new owner under the same conditions and subject to the new owner signing into an assignment agreement 	<ul style="list-style-type: none"> • Two rental units in R1 Zone constructed by a Private Sector Developer. (Apply under the Secondary Suite exemption only) • Market Rental units in Program Areas 3 and 4. • Existing rental apartments that are being converted to condominium units. • Existing housing unit, renovations, homes built on existing foundations. • Site where an existing heritage building has been demolished. • Group Care Facility or Personal Care Home • Units that are offered for Short-Term Accommodations (e.g., Airbnb, Vrbo, etc.)

B. MARKET OWNERSHIP ELIGIBILITY	
Eligibility Requirements	Not Eligible
<p>Program Area 1</p> <ul style="list-style-type: none"> • 4-unit building minimum • Tax exemption may be transferred to a new owner under the same terms and conditions as the approved exemption and subject of the new owner entering into an assignment agreement. <p>Program Area 2</p> <ul style="list-style-type: none"> • Unit must be owner occupied. • The subject property was vacant as of January 1, 2020 or contains building(s) that are in need of Major Repairs² and will be demolished. • The Applicant has promptly responded to any Building or Community Standard Orders in the previous five (5) years • Tax exemption may be transferred to a new owner under the same terms and conditions as the approved exemption and subject of the new owner entering into an assignment agreement. 	<p>Program Areas 1 and 2</p> <ul style="list-style-type: none"> • Existing rental apartments that are being converted to condominium units. • Existing housing unit, renovations, homes built on existing foundations. • Site where an existing heritage building has been demolished. • Group Care Facility or Personal Care Home • Units that are offered for Short-Term Accommodations (e.g., Airbnb, Vrbo, etc.)

Complete this form and return by:

Mail/Drop Off

City of Regina
 Assessment & Property Revenue Services Department
 4th Floor, City Hall, 2476 Victoria Avenue
 PO Box 1790, Regina, SK S4P 3C8
 Phone: 306-777-7000 Fax: 306-777-6822

OR

Email

propertytaxexemptions@regina.ca

² Major Repair refers to where an existing dwelling is deemed to be unsafe or unsuitable for habitation by Fire & Protective Services, Regina Police Services, Ministry of Health, Bylaw Enforcement or Building Standards.

Along with your **completed** application form, the following information and attachments must be included:

A current title for the property or properties being developed. If there is more than one lot, provide the title for each lot.

An approved Building Permit. Permits can be obtained from Regina.ca or by calling the City of Regina at 306-777-7551, or the developer can provide permits to be added to this application.

Proof of partnership with a Support Services Provider (if there are On-Site Support Suites).

A copy of the Corporate Profile (if owned by a corporation).

Unit list including unit type (# of bedrooms).

Section 2.0 Applicant Information

Property to be Exempted

Property Address (including unit address if applicable):

Legal Description:

Lot/Parcel: _____ Block: _____ Plan: _____

Property Owner Information³

Full Name(s) of Property Owner: _____

Property Owner(s) Mailing Address: _____

City: _____ Province: _____ Postal Code: _____

Phone 1: _____ (type) Phone 2: _____ (type) Phone 3: _____ (type)

Email: _____

Section 3.0 Project Information

1. What is the total number of units being built? How many units are applying for tax exemptions?

	Total Units	Units Seeking Tax Exemption
Market Rental	_____	_____
Market Ownership	_____	_____
On-Site Support Suite	_____	_____

³ **Legal documents, which are required for tax exemption eligibility, will be sent to the property owner to be exempted.** If the provided mailing address is different from the mailing address on file at the City, you are required to update your address with the **Assessment & Property Revenue Services Department**. You may confirm the address on file and update by logging in to your account on eProperty under MyAccount (Regina.ca/Myaccount) or by completing a Notification of Address Change form. (This will only update your Property Tax account.) Failure to return legal agreements sent to you will result in loss of the tax exemption.

2. Are all Market Rental units in two-unit buildings or more?

Yes No

3. If the project is in Program Area 1, are all Market Ownership units in four-unit buildings or more?

Yes No

4. If the project is in Program Area 2:

a. Are all units owner-occupied? Yes No

b. When the project began, was the property vacant? Yes No

c. If the property was not vacant, was a structure demolished? Yes No

5. If a structure was demolished, had it been deemed unsafe or unsuitable for habitation by Fire & Protective Services, Regina Police Services, Ministry of Health, Bylaw Enforcement or Building Standards?

Yes No

6. Will any portion of the development be commercial space? If so, what is the floor area of the commercial space?

Yes, the commercial space is _____ m²

No, the project is residential only

7. What is the status of the project?

Construction is underway, construction completion expected by (DD/MMM/YYYY): _____

Construction is complete and an occupancy permit has been issued

The Occupancy Permit is attached

8. Please indicate if the property is eligible for, has applied to receive or is already receiving a tax exemption under one of the following programs:

Program	Not Applicable	Eligible	Applied	Receiving
Heritage Incentives Policy				
Intensification Incentive Policy				
Revitalization Incentive Policy				
Other (please specify):				

Section 4.0 Declaration

I hereby certify that the above information is correct and complete, and that I agree to the terms and conditions of the Housing Incentive Policy. I acknowledge that the information collected on and within the application documents is handled and maintained in accordance with The Local Authority Freedom of Information and Protection of Privacy Act. It will be retained as a record of my application and may be used to contact the parties involved in this project. The application and the information contained therein may also be used by the City for compliance or other legal action pursuant to The Cities Act, The Uniform Building and Accessibility Standards Act and the City's Building Bylaw and The Planning and Development Act.

Property Owner Signature: _____ Date (DD/MMM/YYYY): _____

Appendix A - Housing Incentives Policy Program Area Map

