

Appendix 2
Summary of Requests for Financial Relief or Support

Organization/Proponent	Nature of Request	Category of Request	Estimated Value of Request
Enterprise Taxi Operators	Requesting that the City defer or cancel Enterprise taxi licence fees payable from June to September, 2020 (see Appendix 3)	This would either be classified as a deferral to the proponent, or if cancellation occurs, then a subsidy to the proponent license holders	\$12,250 in direct subsidy if the fees were cancelled. Each fee is \$350 and there are 35 licenses in this category
Various Developers	Requesting that fees be waived from the Temporary Reserve Parking (TRP) Program during the time pay parking requirements were suspended. Specific requests received from Broadway Holdings and Dunmac General Contractors (see Appendix 4)	This request is classified as a fee subsidy to the proponent(s)	\$26,600 in direct subsidy through the TRP program (assumes all TRP customers would be provided this fee relief)
Lighthouse Supported Living	Requesting that fees be waived from the Temporary Reserve Parking (TRP) Program for this non-profit organization in support of vulnerable populations through the pandemic (see Appendix 4)	This request is classified as a fee subsidy to the proponent	\$12,000 in direct subsidy through the TRP program assuming reserved spaces will be required for this use until the end of 2020
Councillor Block & Tourism Saskatoon, BIDS	To waive parking patio fees for 2020 and 2021 (see Appendix 5)	This would be classified as a fee subsidy to the successful applicants	\$28,000 in direct subsidies for 2020; unknown amount in terms of indirect opportunity costs (i.e., foregone parking revenues)
Baydo Developments	Requesting all building and development permit fees to be waived on a "one-off" basis for the project at 410- 5 th Avenue North (see Appendix 6)	This would be classified as a fee subsidy to the proponent	\$750,000 in direct subsidy through the Building Permit Program and \$45,000 in direct subsidy through the Development Permit Program
Saskatoon Airport Authority	Requesting that the City revise the Tax abatement agreement to use 2020 passenger data (see Appendix 7)	This request is classified as a tax expenditure as the City would forego tax revenue to support the proponent	\$500,000 in property tax relief, in addition to the \$314,000 existing incentive
Tourism Saskatoon	Requesting that the City make a one-time payment to support a new plan to support recovery (see Appendix 8)	This would be classified as a direct grant to the organization	\$145,000 in an additional grant payment to Tourism Saskatoon
Canadian Federation of Independent Business	Two requests relate to direct financial support: (1) freeze commercial property taxes at their current level and (2) reduce or eliminate fees for business-related permits (e.g. business licenses, renovation permits, etc.) (see Appendix 9)	This would be a classified as both a tax expenditure and a fee subsidy to businesses	The total value of this request is unknown. Freezing commercial property taxes at 2019 levels would mean a revenue impact of \$3.6 million

Notes:

A tax expenditure is simply any tax revenues that are foregone as a result of a policy decision. An example would be a property tax abatement of forgiveness program. A tax is simply any revenue collected by a government for a general purpose.

1. A fee subsidy is any measure that reduces the direct cost to the user or applicant for the sale of goods and services, the permission to use property, or to support a regulatory regime typically supported through the enactment of a bylaw. Waiving of fees or licenses are examples of this.
2. A grant is a direct payment to an organization. This directly increases government expenditures.