

## Renewal of Property Tax Exemption Agreement – 602 (Lynx) Wing Saskatoon R.C.A.F. Association

### ISSUE

The 602 (Lynx) Wing R.C.A.F. Association (Lynx Club) has requested a five-year property tax exemption renewal for its property located at 2407 Avenue C North, for which City Council approval is required.

### RECOMMENDATION

That the Standing Policy Committee on Finance recommend to City Council:

1. That a five-year property tax exemption be granted to the 602 (Lynx) Wing Saskatoon R.C.A.F. Association for 2407 Avenue C North; and
2. That the City Solicitor be requested to prepare the necessary bylaw and agreement.

### BACKGROUND

In 2006, 2010 and 2015, City Council approved five-year agreements with the Lynx Club thereby exempting the property from property taxes. The 2015 agreement expired at the end of 2020.

At its meeting on December 8, 2020, when considering a request from the Lynx Club for a property tax exemption for its location at 2407 Avenue C North, the Standing Policy Committee on Finance resolved that the matter be referred to the Administration for a report.

### DISCUSSION/ANALYSIS

The Lynx Club is a member of the Royal Canadian Airforce (R.C.A.F.) Association of Canada. Its mission is to “commemorate the noble achievements of the men and women who have served as members of Canada’s air forces since its inception; advocate for a proficient and well-equipped air force; and support the Royal Canadian Air Cadet program.”

As in previous years, the applicant has requested that its property at 2407 Avenue C North be exempt from taxation in the same manner as property owned and occupied by other veterans’ organizations.

Section 262(1)(p) of *The Cities Act* states that the buildings and lands owned and occupied by a division, branch or local unit of the Royal Canadian Legion Saskatchewan Command; the Army, Navy & Air Force Veterans of Canada; or the Disabled Veteran’s Association of Saskatchewan are exempt from taxation.

The Lynx Club is associated with the R.C.A.F. and although it is not specifically named in *The Cities Act* as a military entity which is exempt from taxation, the City has historically recognized the local chapter as equivalent to the named entities. This

recognition is the basis of the requested exemption. The Administration supports the request as a means of maintaining equity between this veterans' organization and other veterans' organizations that are exempt from taxation. The requested approval is subject to the Lynx Club restoring its non-profit corporation status at Information Services Corporation (ISC).

### **FINANCIAL IMPLICATIONS**

Based on the 2020 mill rate and assessment, the annual amount of taxes that would be exempt from taxation is approximately \$10,500.

### **OTHER IMPLICATIONS**

There are no privacy, legal, social, or environmental implications identified.

### **NEXT STEPS**

If the exemption is approved, it will be implemented once the Lynx Club notifies the City that 602 (Lynx) Wing Saskatoon R.C.A.F. Association has restored its non-profit corporation status with ISC.

### **APPENDICES**

1. Letter – Royal Canadian Air Force Association, 602 (Lynx) Wing – November 26, 2020

### **REPORT APPROVAL**

Written by: Darcy Huisman, City Assessor  
Reviewed by: Mike Voth, Director of Corporate Revenue  
Approved by: Kerry Tarasoff, Chief Financial Officer