

CITY OF SASKATOON COUNCIL POLICY

NUMBER

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| POLICY TITLE <i>Recreation and Sport Tax Abatement Program</i> | ADOPTED BY: <i>City Council</i> | EFFECTIVE DATE <i>January 1, 2022</i> |
| | | UPDATED TO |
| ORIGIN/AUTHORITY | CITY FILE NO. <i>CK.</i> | PAGE NUMBER <i>1 of 3</i> |

POLICY STATEMENT

The City of Saskatoon (the City) supports not-for-profit organizations which help deliver important recreation and sport programs that benefit the residents and visitors of the Saskatoon. To help facilitate this, the City offers financial assistance to eligible organizations so as to encourage broad participation in such programs, with the objective of enhancing the overall quality of life in Saskatoon. Such support is consistent with City Council strategic priorities, the City's Strategic Plans, and other relevant broad policy documents as approved by City Council from time to time.

1. PURPOSE

The purpose of this Policy is to establish conditions and criteria by which the City will accept, evaluate, and approve applications for property tax abatements from eligible organizations that require financial support.

2. DEFINITIONS

For the purposes of this Policy:

- 2.1 Abatement means a cancellation, reduction, refund or deferral of property taxes authorized by section 244 of *The Cities Act*.
- 2.2 Applicant means the organization applying for a tax abatement.

3. SCOPE/EXPECTATIONS

3.1 Scope

- a) To be eligible under this policy the applicant must be a registered non-profit sport or recreation organization that meets the principles

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and all requirements of this policy as articulated in the proposed eligibility criteria.

4. GENERAL PRINCIPLES

- 4.1 Fair and Consistent – allows for a fair and consistent approach to assess organizations need for City support.
- 4.2 Transparent and Accountable – Requires organizations to apply for assistance in a transparent manner and provides City Council a process for demonstrating accountability to the taxpayers.

5. RESPONSIBILITIES

5.1 Administration

5.2.1 Administration will receive and review applications and send the approved list of eligible organizations, annually to the Standing Policy Committee on Planning, Development and Community Service (SPC on PDCS).

5.2.2 The General Manager of Community Services is responsible for the administration and update of this policy. Recommended updates will be presented through the SPC on PDCS.

5.2.3 City Council
City Council is responsible to review and consider for approval, any recommended policy updates.

6. REPORTING REQUIREMENTS

- 6.1 For the purposes of transparency, Administration shall provide an annual report, to the SPC on PDCS, on the individual and aggregate tax abatements approved through this policy.

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7. PROCEDURES

7.1 Administrative procedures will be established and maintained to guide the implementation of this policy.

8. REVIEW AND AMENDMENTS

8.1 This Policy shall be reviewed after two years following initial implementation and then every five years after that.

RELATED REFERENCES AND RESOURCES

The Cities Act

REVISION HISTORY

| Revision Date | Description |
|---------------|-------------|
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