

Eligibility Requirements and Administrative Guidelines for the Proposed Recreation and Sport Grant

1. Principles

To be eligible for a tax abatement under this policy, an organization must conform to the following principles and meet all the requirements of the Recreation and Sport Policy (the Policy). Each principle is supported by specific criteria that provides a way of judging whether the principle has been met in practice. Relaxation of any requirement is at the discretion of the General Manager of Community Services or their designate.

Tax abatements may be granted to the portion of a property or a percentage of the assessed value equivalent to the proportion of services provided by the Applicant, that meets all the requirements of this policy.

City Council may provide relief from municipal property taxes, and/or other taxing authorities in accordance with and to the extent permitted by *The Cities Act* and applicable provincial legislation and regulations that govern education and library property taxes.

Tax abatements are dependent on the annual budget set by City Council. The total amount of abated municipal tax dollars will not exceed the budgeted amount approved by City Council through the Operating Budget. City Council, at its discretion, may cancel any or all abatements within a given year.

1.1 **Compliance with Municipal Policies, Bylaws, Codes and Legislation.**

The applicant must support or comply with all applicable legislation, municipal policies, bylaws, codes. The intent of this principle is to ensure that organizations receiving municipal support reflect the goals, policies and general operating principles of the City.

1.1.1 Applicants must support the City's approved Bylaws and Plans including but not limited to:

- a) Bylaw 8770 - Zoning Bylaw, 2009
- b) Bylaw 9455 - Building Bylaw, 2017
- c) 8175 – Property Maintenance and Nuisance Abatement Bylaw
- d) Bylaw 7990 – Fire and Protective Services Bylaw, 2001
- e) Bylaw 9770 – The Official Community Plan Bylaw, 2020
- f) The Recreation and Parks Master Plan

1.1.2 Applicants must be in good standing with the City (i.e. no outstanding accounts such as unpaid taxes, utilities, tickets, permits, or follow-up reports required pursuant to a grant or other funding program)

1.1.3 Applicants must comply with any applicable provincial or federal legislation, including but not limited to:

- a) Section 15 of the Canadian Charter of Rights and Freedoms which prohibits discrimination based on race, national or ethnic origin, colour, religion, sex, age or mental or physical disability except where the object of the Applicant's program is to improve the conditions of disadvantaged individuals or groups as authorized by section 15(2) of the Charter.
- b) *The Planning and Development Act, 2007, The Uniform Building and Accessibility Standards Act and Regulations* (which incorporates the National Building Code)
- c) *The Fire Safety Act and Regulations* (which incorporates the National Fire Code)

1.2 **Applicants must be a non-profit or charitable organization.** The intent of this principle is to ensure that municipal support is not used for commercial or private gain, and that organizations are publicly accountable entities with the authority to manage funds and receive grants from governments and funding agencies.

1.2.1 Applicants must be a charitable or membership non-profit corporation incorporated or registered pursuant to *The Non-profit Corporations Act, 1995* or the *Canada Not-for-profit Corporations Act* and be in operation for at least one year prior to the date of application; or

1.2.2 A non-profit co-operative incorporated or registered pursuant to *The Co-operatives Act, 1996* or the *Canada Co-operatives Act* and be in operation for at least one year prior to the date of application.

1.3 **The Applicant's main services, programs and activities must align with the parks, recreation and open space, health and safety and social development priorities and objectives outlined in the Official Community Plan (OCP).** The intent of this principle is to ensure that tax abatements are used to support organizations that further Council's objectives of enhancing quality of life and delivering services economically as set out in the OCP.

- a) Tax abatements are based on the main use of the property being considered for an abatement, not on the non-profit or charitable service of the Applicant as a whole.

- b) Any portion of the property used by the private sector or an organization not meeting the terms of this policy is not eligible for a tax exemption.

1.4 **Applicant must own their own building and land.** The applicant must provide a copy of the certificate of title.

1.5 **Must be accessible to the public.** The Applicant's services, programs and activities should be equally available to all residents of Saskatoon and visitors. The intent of this principle is to ensure that the organization does not prohibit the public from participating.

1.6 **Duration of the Tax Abatement.** Applicants may receive a tax abatement for: one calendar year; or where it is demonstrated that the services and/or benefits the Applicant offers to the community are of a duration exceeding one year, the tax abatement could be extended with approval by City Council, intended to be undertaken annually during the approval of the Annual Operating Budget.

1.7 **Failure to Comply with Policy.** Where an organization breaches any conditions of the tax abatement, Administration may take one or more of the following actions: revoke the tax abatement with notice; disqualify any future application for tax abatements for a specific period; or require repayment of monies equal to the foregone tax revenue.

1.8 **Cancellation of the Tax Abatement.** A property receiving a tax abatement becomes taxable if the use of the property changes to a use that does not qualify for the tax abatement or the occupant of the property changes and the new occupant does not qualify for the tax abatement.

2. Responsibilities

2.1 Applicant shall:

2.1.1 The application with supporting documentation must be submitted to the City of Saskatoon, using the prescribed application form, by June 30 in the preceding year for which they are requesting the tax abatement;

2.1.2 Application submissions must include:

- a) A copy of the Certification of Incorporation;
- b) If registered in Saskatchewan, a Corporate Registry Profile Report from Information Services Corporation;
- c) A description of the programs, services and/or benefits

delivered from the property including participant numbers, volunteer hours, benefiting groups, individuals, and/or special needs populations, and the fees charged for participation;

- d) A description of any third-party use of the property including user group names, fees charged, and conditions of use
- e) For the last three (3) years, copies of:
 - (i) Audited financial statements, or
 - (ii) Where audited financial statements are not available, financial statements that have been verified as correct by two signing officers from the organization;
- (f) A copy of the certificate of title as applicable; and
- (g) Evidence of funding requests from other sources, if applicable.

2.2 Administration

Administration will receive and review applications in accordance with the Council approved policy and will send the approved list annually to the Standing Policy Committee on Planning, Development and Community Service.