

Janzen, Heather

Subject: FW: Email - Communication - Ailsa Watkinson - Tax Exemptions and Relief - CK 1965-1
Attachments: Follow up to April 5 Finance Committee meeting.pdf

-----Original Message-----

From: Ailsa Watkinson [REDACTED]
Sent: Tuesday, April 11, 2023 2:20 PM
To: Web E-mail - City Clerks <City.Clerks@Saskatoon.ca>
Subject: Email - Communication - Ailsa Watkinson - Tax Exemptions and Relief - CK 1965-1

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Hello,

On April 5th I attended the meeting of the Standing Policy Committee on Finance and made a response to the Admin Report - Tax Exemptions and Relief document (Item 7.3.2 on the agenda).

I am following up with some additional material (attached) that I am asking be forwarded to the Committee Members.

Thank you,
Ailsa

Ailsa M. Watkinson, Ph.D.
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[REDACTED]

Follow-up to the Standing Policy Committee on Finance Meeting, April 5, 2023.

Submitted by Ailsa M. Watkinson

Date: April 11, 2023

Dear Committee Members,


Thank you for the opportunity to meet with you and your consideration of my request to examine the need for a definition of the phrase 'a place of worship' as stated in the *Cities Act*.

I am sending you some information that may be helpful in your deliberations with the provincial government and its committee reviewing the *Cities Act*. Please find attached a link to the Iqaluit By-Law 935 that outlines the process to be used by community-based organizations, "be they community, charitable, educational recreational, religious, cultural ..." who wish to apply for a tax exemption.¹

In addition, I wish to point out that the impetus for the By Law was the Mayor of Iqaluit's concern over the legacy of residential schools on its citizens.² As I note in my speaking notes of October 17, 2022 (attached) the Mayor of Iqaluit tied the development of their By-Law to the history of residential schools, the role of churches, the Truth and Reconciliation Report and its' Calls to Action.

Thank you again for allowing me to meet with you. I look forward to hearing about the next steps.

Sincerely,

A large black rectangular redaction box covering the signature area.

Ailsa M. Watkinson

¹ <https://www.iqaluit.ca/content/law-no-935-non-profit-and-charitable-organizations-property-tax-relief-law>

² <https://www.thestar.com/news/canada/2021/06/30/iqaluits-mayor-wants-to-tax-citys-churches.html>;
<https://nunatsiaq.com/stories/article/iqaluits-mayor-wants-to-tax-citys-churches/>;
<https://www.ctvnews.ca/canada/iqaluit-mayor-wants-land-tax-exemption-on-churches-removed-over-residential-schools-1.5487184>

Speaking Notes for Finance Committee Meeting October 17, 2022

Ailsa M. Watkinson

Good Afternoon Mayor Clark, Chairperson Block and Council Members. Thank you for the opportunity to meet with you.

I am here today to ask that City Council adopt the spirit and intent of the City of Iqaluit's By-Law concerning property tax relief which puts the onus on Non-Profit and Charitable Organizations to apply for full or partial property tax relief according to specific criteria. I realize that this is largely a provincial matter and ask that you work with them on implementing this proposal province wide.

The Iqaluit by-law names eligible applicants to be "community-based organizations ... charitable, educational, recreational, religious, cultural ... that operates for the **common good of city residents**, uses money earned for the core missions of the organization and aligns with the Iqaluit City's Strategic Plan (Lighthouse)

In Saskatchewan the *Cities Act* list those entities that are exempt from paying property taxes and includes such non-profit/community-based organizations as the YMCA, YWCA, Canadian Legion, CNIB among others. It also lists,

"every place of public worship....(ii) ... owned by a religious organization;..." (Cities Act s. 262 (1) (e)).

However the Act does not define a 'place of worship' nor a 'religious organization'. Which raises the question, who gets to call themselves a church?

Apart from the criteria used in the Iqaluit By-Law, I am asking that those seeking taxation relief and/or exemptions/abasements demonstrate by their polices, practices and actions that they conform to and promote the equality rights and fundamental freedoms articulated in the *Charter of Rights and Freedoms*, and other relevant human rights documents.

I am making this request because I am concerned about the abuse and discrimination carried out in some churches, schools and community-based organizations, both historically and currently. It should be noted that according to news reports and interviews with the Mayor of Iqaluit, the impetus for the By-Law which had first reading March 22, 2022, appears to have been the history of

residential schools, the role of churches and the lack of an apology from the Roman Catholic Church. The ByLaw is part of their action towards Reconciliation.

Here in Saskatoon more than 40 students of the Legacy Christian School and Mile Two Church have alleged they were beaten with wooden paddles, sexually abused, forced to work for specific party politicians, subjected to an exorcism and discrimination. They describe the church and its associated school as a **cult**. The police have concluded their investigation and it has been handed over to the prosecutors. The former students have also filed a civil lawsuit seeking compensation for the physical, sexual, and psychological abuse they suffered. They have named more than 20 defendants all connected to the Mile Two Church and Legacy Christian School.

The Legacy Christian School and Mile Two Church do not pay property taxes because, like all schools, and places of public worship, their property tax is **zero**.

This case highlights the need for an examination of who can claim charity status and avoid property taxes. There is a pressing need for transparency in such matters.

I submit that the proposal before you will enhance transparency. It will offer close scrutiny of applicants for an exemption to property taxes by providing a lens through which to evaluate whether each applicant (charity or otherwise) for property tax exemptions “operates for the common good of city residents” & does so in a manner that values equality, human dignity, human rights and the well-being and safety of others.

Submitted by Ailsa M. Watkinson