

The Saskatchewan Housing Corporation Tax Exemption Bylaw, 2025

ISSUE

This report submits Bylaw No. 10055, *The Saskatchewan Housing Corporation Tax Exemption Bylaw, 2025* (“Bylaw”) for City Council’s consideration. The purpose of this Bylaw is to authorize the City to enter into an agreement with the Saskatchewan Housing Corporation (“SHC”) to exempt from taxation certain property leased by the SHC for a period of 18 months.

RECOMMENDATION

That City Council consider Bylaw No. 10055, *The Saskatchewan Housing Corporation Tax Exemption Bylaw, 2025*.

BACKGROUND

At its [December 12, 2024 Special Regular Business Meeting](#), City Council considered a report of the Utilities and Environment Division dated December 10, 2024 and resolved, in part:

That an 18-month property tax exemption be granted to Saskatchewan Housing Corporation for 210 Pacific Avenue, commencing on their lease start date; and

That the City Solicitor be requested to prepare the necessary tax exemption bylaw and agreement.

DISCUSSION/ANALYSIS

In accordance with City Council’s instruction, we are pleased to submit Bylaw No. 10055, *The Saskatchewan Housing Corporation Tax Exemption Bylaw, 2025* for City Council’s consideration.

The exemption is for the period March 1, 2025 to September 30, 2026, which is 19 months and corresponds with the lease term. The Temporary Emergency Residential Shelter can only operate for 18 months, but the lease extends for another month to allow for set up and take down.

APPENDIX:

1. Proposed Bylaw No. 10055, *The Saskatchewan Housing Corporation Tax Exemption Bylaw, 2025*.

Report Approval

Written by: Samuel Rezazadeh, Legal Counsel
Reviewed by: Christine G. Bogad, Deputy City Solicitor
Approved by: Cindy Yelland, City Solicitor

Admin Report - The Saskatchewan Housing Corporation Tax Exemption Bylaw, 2025.docx