

POLICY TITLE <i>Tax Write-Offs, Deferrals and Exemptions</i>	ADOPTED BY: <i>City Council</i>	EFFECTIVE DATE <i>June 22, 1992</i>
ORIGIN/AUTHORITY <i>Legislation and Finance Committee Report Nos. 22-1985; 35-1985; 25-1986; 32-1986; 3-1987; 5-1987; 14-1992</i>	CITY FILE NO. <i>CK 1910-2; CK 1965- 0(1); CK 1895-4; CK 316-1</i>	PAGE NUMBER <i>1 of 3</i>

1. **PURPOSE**

To ensure that applications for tax write-offs and deferrals are handled in a fair and consistent manner.

2. **POLICY**

City Council may, based on recommendations from the Legislation and Finance Committee and subject to the following criteria, approve applications for property tax write-offs and deferrals and amusement tax exemptions.

2.1 **Places of Public Worship**

- a) Pursuant to Clause 275(1)(d) of the Urban Municipality Act, the City shall exempt from property taxation every place of public worship and the land used in connection therewith to a maximum of:
- i) 0.81 hectares; or
 - ii) 10 square metres of land for every one square metre of occupied building space used as a place of worship;

whichever is greater, that is owned by a religious organization, except any portion of that place or of that land that is used as a residence or for any purpose other than a place of public worship.

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- b) Where land is owned by a religious organization and is used for public worship during the calendar year, the property taxes will be written off, only during the period when it is used for public worship, on that portion of the land which, in accordance with 2.1(a) above will be exempt from such taxes in the next calendar year.

2.2 Religious and Educational Residences

Religious and Educational Residences are not eligible for property tax rebates.

2.3 Applications for Property Tax Write-offs and Deferrals

- a) All applications must be accompanied by a full financial disclosure of the applicable properties.
- b) All applications for full or partial tax exemptions and deferrals must be submitted to the Legislation and Finance Committee not later than October 15 before the year in which the exemptions or deferrals will apply.
- c) All tax exemptions and deferrals shall be approved by City Council in accordance with the requirements of Section 275(2) and (3) of The Urban Municipality Act, with the appropriate bylaws authorized by City Council by December 1 in the year before the exemptions and deferrals will apply.

2.4 Amusement Tax Exemptions

All applications for exemptions from Amusement Tax, in accordance with the provisions of Section 7(b) of Bylaw No. 5724, must be submitted to the Legislation and Finance Committee (for subsequent recommendation to City Council) at least one month prior to the event. Any such application received later than this deadline shall be deemed to involve a request to rebate taxes which have been collected and as a result, may be considered within the eligibility criteria and available funding within the Assistance to Community Groups, Policy No. C03-018.

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2.5 Exemption from Transient Trader License Fees

An organization involved in the sale of food may, subject to the approval of the City Treasurer, be granted exemption from the Transient Trader License fee provided:

- a) The organization sponsoring the sale is a service club, school, registered charity, church organization, or non-profit sports organization permanently located in the City of Saskatoon.
- b) All salespersons are members of the organization and no individual receives payment or commission for services rendered at the sale.
- c) The sale consists of food items only.
- d) Profits from the sale are used for the benefit of the Community or for school, church, or sports activities involving community commitment.
- e) The exemption is granted for only one sale per organization per year, with the duration of the sale not to exceed seven days.

3. RESPONSIBILITIES

a) Legislation and Finance Committee

Receive, review and make recommendations to City Council on applications for property tax write-offs and deferral and amusement tax exemptions.

b) City Assessor and City Treasurer

Administer and recommend amendments to this Policy.