

## Introduction

The Community Non-Profit Tax Exemption Policy (CNPTEP) provides the guidelines for the provision of permissive tax exemptions to community non-profit organizations. This Application Guide - Supporting Information document supports the application process by providing additional information about the requirements in each section of the Application Form.

### Application Deadline

- For 2025 tax exemptions, the application deadline is April 15, 2024.

## APPLICATION GUIDE

### 1. General Information

Be sure to complete all fields so that City of Regina staff have current contact information for your organization.

### 2. Community Investments Grant Program (CIGP)

Many applicants apply to both the Community Investment Grant Program as well as the CNPTEP. To avoid having to provide duplicate information, and to ensure the adjudication of your application takes into account any grants your organization has received, be sure to check all applicable information. Also, if your organization receives CIGP funding, please ensure that an authorized representative of your organization provides a signature of authorization to allow CNPTEP administrators to access information provided to the Community and Cultural Development Branch.

### 3. Submission requirements

Be sure to attach all required documentation that was not already provided through a CIGP application.

If your organization leases the property, you must submit a letter from the property owner to demonstrate that the tax exemption benefit will be passed along to your organization for the portion of the property that you lease.

Explain the use of the property, as tax exemptions are based on the main use of the property being considered for an exemption. Any portion of the property used by the private sector (ie. Commercial operation) or an organization not meeting the terms of this Policy is not eligible for a tax exemption.

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## 4. Alignment with City's Plans and Programs

Principle #3 of the Policy ensures that tax exemptions are used to support organizations that further City Council's objectives of delivering services economically and enhancing the quality of life as set out in the Community Safety and Well-being (CSWB) Plan and Official Community Plan (OCP). This alignment will determine the appropriate exemption criteria under which an application will be reviewed and prioritized.

Please be sure to explain your business case, and which criteria specifically apply to your organization.

## 5. Accessible to the Public

Principle #4 of the Policy ensures that the Applicant's services, programs, and activities are accessible and inclusive to all residents of Regina. The intent of this principle is to ensure that the organization does not prohibit the public from participating.

Please be sure to indicate how your organization complies with the policy.

## 6. Financial Need/Impact

Under Principle #5 of the Policy, the Applicant must demonstrate that the organization needs the City's financial support and that its operations (delivery of programs and services) or user fees would be significantly impacted without the tax exemption. The intent of this principle is to balance the cost to taxpayers with the financial benefit to the Applicant's organization while considering the impact on the services provided by the Applicant.

### Financial Position

The current ratio provides insight into an organization's financial health and helps judge the likelihood that the organization will continue to be a viable organization. The current ratio measures the organization's ability to pay short-term obligations. Below is the calculation of the current ratio. Provide the current ratio calculation for your most recent year using your audited financial statements (Actuals).

**Current ratio is calculated as follows (cash + investments)/revenue= Current Ratio**

**Actuals: Year \_\_\_\_\_**

( \_\_\_\_\_ + \_\_\_\_\_ ) / \_\_\_\_\_ = \_\_\_\_\_ %  
(Cash + Investments) / Revenue

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Current Ratio – further information requirements

- 20-50% - reasonable.
- 50%-90% - moderately high.
- >90% - high.

If the current ratio is greater than 50%, please explain the cash position and what specific plans your organization has to expend these funds. Your organization may have restricted reserves that are being held to fund specific initiatives, build or purchase a facility, asset acquisition, or other major items. Please identify the projects/initiatives and the dollar amount associated with each project/initiative.

## 7. Public Acknowledgement of Tax Exemption

All recipients of tax exemptions from the City are required to publicly acknowledge the exemption. Please explain how your organization will acknowledge the exemption if granted (i.e., on your website, social media, annual report, etc.)

## 8. Performance Metrics

Performance Metrics will be utilized by the Adjudication Committee to determine if an organization meets the policy criteria.

- General metrics are requested for all applicants regardless of Stream.
- Sector-Specific metrics are requested depending on which policy criteria the organization aligns with. For example, if your organization provides shelters for marginalized persons, the Community Safety and Well-Being metrics should be reported on. If your organization provides facilities for performing arts, the Culture and Sport metrics should be reported on. If you are uncertain which array of metrics should be reported on, please contact program administration at [propertytaxexemptions@regina.ca](mailto:propertytaxexemptions@regina.ca)
- Organization-Specific Metrics - You may provide any other metrics used by your organization for this year's application, given that you may not have the requested metrics available on short notice.

Use the spreadsheet file [CNPTEP Performance Metrics Reporting 2025](#) to provide reporting on performance metrics. Please add your organization's name to the file name.

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## SUPPORTING INFORMATION

### Purpose of CNPTEP

The purpose of this policy is to set the parameters under which the City of Regina will consider applications for property tax exemptions from organizations that further the Council's priorities and respond to community needs and have a clear community impact. The policy provides clear guidelines for granting exemptions and supports the provision of fair, consistent treatment and consideration to all applicants. To be eligible for a tax exemption an organization *must meet all the requirements* of the [Community Non-Profit Tax Exemption Policy](#).

### Evaluation Criteria

Organizations are requested to identify which policy criteria their organization best aligns with. There are two choices including Community Safety and Well-being and Culture and Sport. If, for example, your organization provides shelters for marginalized persons, Community Safety and Well-Being is the appropriate criteria to align with. If your organization's property is a performing arts facility, Culture and Sport are the appropriate criteria to align with. Below are additional details on each of the Community Safety and Well-being and Culture and Sport criteria.

#### Community Safety and Well-Being

Applicants for organizations whose mandate, mission or purpose supports one or more of the following criteria identified as priorities by the CSWB Plan will be considered for an exemption:

- (a) Domestic and Intimate Partner Violence - refers to violence committed by someone in the victim's domestic circle, including partners and ex-partners, immediate family members, other relatives, and family friends,
- (b) Food Insecurity - refers to an inability or uncertainty that one will be able to obtain or consume an adequate quality diet or a sufficient quantity of food in socially acceptable ways,
- (c) Problematic Substance Use – refers to harm reduction facilities including safe consumption sites, overdose prevention sites, needle disposals, and greater access to Naloxone kits and other harm reduction supplies along with more accessible detox and treatment services,
- (d) Racism and Discrimination - refers to a system of oppression that excludes and discriminates a person or group of persons based on race, and
- (e) Safety - refers to the presence of limited or no risk which reduces or eliminates an individual's or community's experience of harm.
- (f) Service System - refers to networks of organizations and agencies that support individuals and groups in a variety of ways, including mental health, substance use, employment, food security, education, etc.

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## Culture and Sport Organizations

Applicants for organizations will be considered for an exemption if they operate as a sport, culture, recreation, arts, or heritage organization in a single facility that is delivering a service that is not provided by another organization in the City and:

- (a) are able, often because they are purpose-built or retrofitted, to deliver a unique collection of programs that would not be possible in another space, or
- (b) are positioned strategically within the City to enhance the activation of key institutional, recreation and economic hubs, such as in Wascana Centre and in downtown Regina.

## **Funding Streams**

Designated streams have been established in the 2023 policy revision. Exemptions will be allocated using the following streams:

- Stream One - Properties that normally would receive a statutory exemption.
  - This stream includes specific types of organizations/properties that would normally receive a property tax exemption if they complied with all of the legislative requirements.
  - Typically, the legislative requirements are that the property is “owned” and “occupied” by the organization. Under this stream, organizations that are leasing space (do not own) or if the facility is under construction (do not currently “occupy”) would be eligible.
  - Community gardens on public lands are included in this Stream.
- Stream Two – Long-Standing Recipients – this stream includes properties with a history of 10 or more years of tax exemptions through the CNPTEP. If an organization has multiple properties, each property is individually assessed for compliance with the 10-year history requirement.
- Stream Three – All remaining organizations are included in this stream which includes organizations that support the Community Safety and Well-being Plan, and Culture and Sports related organizations.

## **Funding Allocation Methodology**

The allocation of the tax exemption Cap (note: “Cap” refers to the maximum of all tax exemptions under CNPTEP)/funding will be in accordance with the following methodology:

- Stream One – Not limited, up to the maximum of the Cap.
- Stream Two – Not limited, up to the maximum of the Cap.
- Stream Three – the remainder of the Cap after Streams One and Two are assigned, prorated as necessary to remain within the Cap.