



FIXED FARMLAND AGREEMENT

Agreement dated January 12, 2022

Between:

JOHN WATSON SIMPSON and BRENDA LEE SIMPSON, of the City of Moose Jaw in the Province of Saskatchewan (the "Owners")

- and -

CITY OF MOOSE JAW, a municipal corporation continued under *The Cities Act* (the "City")

WHEREAS subsection 168(1) of *The Cities Act*, SS 2002, c C-11.1 (the "**Act**") provides, *inter alia*, that, "[s]ubject to subsection (2), ... if, within the city, there is land used exclusively for farming purposes, and a person whose principal occupation is farming is assessed with respect to the land, the council may enter into an agreement with the owner of that land providing for... a fixed rate of taxation on the assessed value of the property...";

AND WHEREAS subsection 168(2) of the Act provides that "[n]o agreement pursuant to subsection (1) is to be entered into: (a) unless it is authorized by bylaw; (b) with respect to any land of an owner comprising less than eight hectares; or (c) with respect to any land that has been subdivided into lots";

AND WHEREAS land (hereinafter referred to as "the land"), described as follows is located in the City and is used exclusively for farming purposes:

Surface Parcel #135984921

Reference Land Description: SW 35-16-26-W2M, Ext 44

Comprising of 54.494 hectares (134.660 acres) of land.

AND WHEREAS the Owners own the land;

AND WHEREAS the above described land is not subdivided into lots, but is used exclusively for farming purposes:

AND WHEREAS the Owners are assessed with respect to the land but do not farm as a principal occupation:

AND WHEREAS Subsection 262(4) of the Act provides that "[s]ubject to section 263, a council may: (a) enter into an agreement with the owner or occupant of any property for the purpose of exempting that property from taxation, in whole or in part, for not more than five years; and (b) in an agreement entered into pursuant to clause (a), impose any terms and conditions that the council may specify";

AND WHEREAS the City wishes to utilize section 262(4) of the Act to partially exempt land used exclusively for farming from taxation where an agreement could be entered into pursuant to subsection 168(1) of the Act except that the person assessed with respect to the land does not farm as a principal occupation;

AND WHEREAS the City also wishes to utilize section 262(4) of the Act to partially exempt land from taxation where the exemption will assist with economic development purposes;

AND WHEREAS, both the Owners and the Property meet the requirements prescribed in Section 3 of the Voluntary Boundary Alteration Agreement dated May 10, 2016 attached as Schedule "A" and the requirements prescribed in the Voluntary Boundary Alteration Amending Agreement dated October 7, 2016 attached as Schedule "B";

NOW THEREFORE THIS AGREEMENT WITNESSETH THAT, IN CONSIDERATION OF THE MUTUAL COVENANTS AND AGREEMENTS HEREIN CONTAINED AND SUBJECT TO THE TERMS AND CONDITIONS HEREINAFTER SET OUT, THE PARTIES HERETO AGREE AS FOLLOWS:

1. DEFINITIONS

- 1.1 In this Agreement and in the recitals hereto the term "improvement" shall have the meaning ascribed to it by the Act.

2. OWNER'S WARRANTIES

- 2.1 The Owners warrants and represents that the land is used exclusively for farming purposes.
- 2.2 The Owners further warrants and represents that the land comprises an area of eight (8) hectares or more and has not been subdivided into lots.

3. TERMS AND CONDITIONS

3.1 The land and every improvement thereon that is used exclusively for farming purposes shall be taxed in accordance with the provisions of the Act except that the rate of taxation shall be the rate that would be applied by the Rural Municipality of Moose Jaw No. 161 if the land were located in the Rural Municipality. The applicable rate of taxation shall include the mill rate set by the Rural Municipality and any rate or rates levied by the Rural Municipality on behalf of any other taxing authority and subject to any mill rate factors that would be applied by the Rural Municipality.

3.2 As of January 1, 2021, the following fair values have been assessed on the land and existing residential-use improvements:

(a) Agricultural

Land Fair Value	\$215,900
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(b) Residential

Land Fair Value	\$308,800
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Improvements Fair Value	\$532,800
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Residential Exemption	\$426,240
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Infrastructure Levy Exemption	\$65
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3.3 This Agreement shall not cover a longer period than five (5) years, being from 2022 to 2026, inclusive, or until the City is re-assessed, whichever occurs first.

3.4 The Owners shall notify the City immediately should the Owners no longer be eligible or the level of eligibility change in regard to the Residential Exemption listed above pursuant to *The Municipalities Act*, SS 2005, c M-36.1, s 293.

3.5 This Agreement does not include any subdivided land.

4. TERMINATION

4.1 This Agreement is deemed to have been terminated and shall be void on:

- (a) the land or any improvements are sold and registered in the name of a party other than the Owners;
- (b) the expiry of December 31, 2026;
- (c) the Owner being in breach of this Agreement;
- (d) the placement, erection or construction of any additional improvement on the land after the date of which this Agreement became effective;
- (e) the use of any part of the land or any improvement located thereon for any purpose other than farming;
- (f) the Owners ceasing to own a part of the land that results in reducing the Owner's ownership to less than eight (8) hectares;
- (g) the subdivision of the land or any part of the land into lots.

4.2 The Owners shall notify the City if, and when, the land or any improvements are sold during the term of this Agreement as set forth in Article 3.3 or any other termination provisions listed in Article 4.1 occur. In the event the said notification is not provided to the City, the Owners shall be responsible for the repayment of the taxes that would be levied following the date of termination.

4.3 If the Owners are convicted of any contravention of the Act, The Weed Control Act, SS 2010, c W-11.1, The Planning and Development Act, SS 2007, c P-13.2, or a municipal bylaw in respect of its ownership of the land or any improvements located thereon, the City may terminate this Agreement and, thereafter, levy and collect all taxes that would ordinarily be levied in respect of the land and improvements.

5. LIABILITY RE: TAXES AND OTHER CHARGES LEVIED

5.1 The Owners shall be liable for all taxes and other charges that may be levied or assessed in respect of the land, from time to time, which have not been altered pursuant to the terms of this Agreement.

6. OUTSTANDING TAXES AND CHARGES

6.1 A tax alteration that is provided for in a year by this Agreement shall be ineffective so long as taxes levied in respect of the land or any improvements located thereon or any assessment for local improvements is unpaid after December 31st of that year.

7. ASSIGNMENT OF AGREEMENT

- 7.1 The Owners shall not assign this Agreement without the express written consent of the City.
- 7.2 If the Owners conveys their interest in the land or any improvements located thereon and the City has not consented in writing to an assignment of this Agreement, the City may terminate this Agreement, and, thereafter, levy and collect the taxes that would ordinarily be levied in respect of the land and improvements.

8. ENTIRE AGREEMENT

- 8.1 It is agreed that this written instrument embodies the entire Agreement of the parties hereto with regard to the matters dealt with herein and that no understanding or agreements, verbal, or otherwise, exist between the parties except as herein expressly set out.

9. INTERPRETATIONS

- 9.1 This Agreement shall be construed and interpreted according to the laws of Saskatchewan and any cause of action arising out of this Agreement shall be deemed to have arisen at Moose Jaw, Saskatchewan and any such cause of action shall be tried in the Judicial Centre in which Moose Jaw is situated.
- 9.2 In this Agreement words importing the singular number shall include the plural and vice versa and words importing gender, whether masculine, feminine or neuter, shall include any gender, all as the context requires.

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Signature Page to Follow.

10. COUNTERPARTS

10.1 This Agreement and all documents contemplated by or delivered under or in connection with this Agreement may be executed and delivered in any number of counterparts (including by electronic signature, facsimile, or other means of electronic transmission, such as by electronic mail in "PDF" form), with the same effect as if all parties had signed and delivered the same document, and all counterparts shall together constitute one and the same original document.

IN WITNESS WHEREOF the **Owners** have set their hands and seals on the day and year first above written.

Beebe
Witness

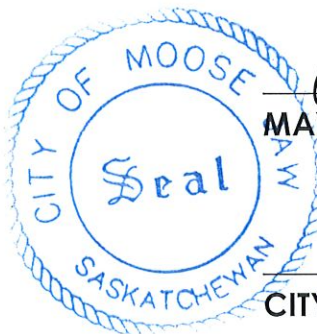
[Signature]
Signature

Beebe
Witness

Brenda Simpson
Signature

IN WITNESS WHEREOF the **City** has hereunto affixed its corporate seal as attested to by the hands of its duly authorized officers on the day and year first above written.

CITY OF MOOSE JAW



[Signature]
MAYOR

[Signature]
CITY CLERK

AFFIDAVIT OF WITNESS

I, Bechie Cur of Carleton Place, Saskatchewan,
MAKE OATH AND SAY THAT:

1. I was personally present and did see JOHN WATSON SIMPSON and BRENDA LEE SIMPSON, the persons named in the within Agreement, who are personally known by me, duly sign the Agreement.
2. The document was executed at the City of Moose Jaw, Saskatchewan on December 16, 2021, and that I am the subscribing witness thereto.
3. I know JOHN WATSON SIMPSON and BRENDA LEE SIMPSON and they are in my belief eighteen (18) years old or more.

SWORN before me at the City of)
Moose Jaw, Saskatchewan, on)
December 16, 2021)

Allyn)

A Commissioner for Oaths for
Saskatchewan

Being a Lawyer (or)

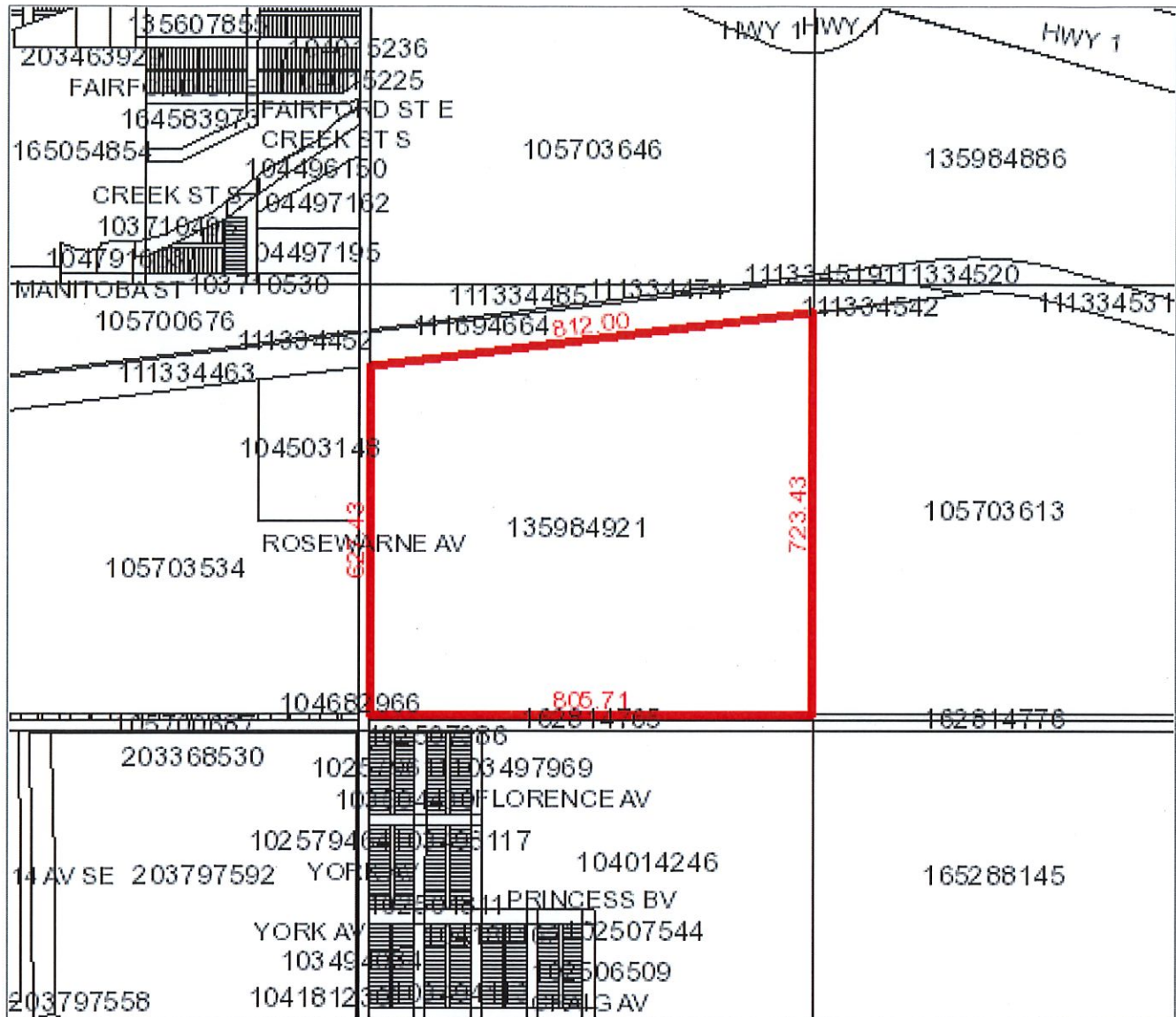
My commission expires: JANUARY 31, 2022

Bechie Cur
signature of witness



Surface Parcel Number: 135984921

REQUEST DATE: Wed Jun 2 13:51:25 GMT-06:00 2021



Owner Name(s) : Simpson, Brenda Lee, Simpson, John Watson

Municipality : CITY OF MOOSE JAW

Area : 54.494 hectares (134.66 acres)

Title Number(s) : 126762059

Converted Title Number : 94MJ06655

Parcel Class : Parcel (Generic)

Ownership Share : 1:1

Land Description : SW 35-16-26-2 Ext 44

Source Quarter Section : SW-35-16-26-2

Commodity/Unit : Not Applicable

DISCLAIMER: THIS IS NOT A PLAN OF SURVEY It is a consolidation of plans to assist in identifying the location, size and shape of a parcel in relation to other parcels. Parcel boundaries and area may have been adjusted to fit with adjacent parcels. To determine actual boundaries, dimensions or area of any parcel, refer to the plan, or consult a surveyor.



Schedule "A"

VOLUNTARY BOUNDARY ALTERATION AGREEMENT

Agreement Dated May 10, 2016

Between:

THE CITY OF MOOSE JAW, a body corporate under the provisions
of *The Cities Act* of Saskatchewan (the "City")

and

THE RURAL MUNICIPALITY OF MOOSE JAW NO. 161,
a body corporate under the provisions of *The Municipalities Act*
of Saskatchewan (the "R.M. of Moose Jaw")

WHEREAS the City and the R.M. of Moose Jaw acknowledge the importance and need for joint forward planning;

AND WHEREAS the parties have identified certain mutually beneficial changes to each of their respective municipal boundaries to facilitate orderly future growth of the City;

AND WHEREAS *The Cities Act* and *The Municipalities Act* provide for changes to municipal boundaries, and permit the parties to negotiate terms of boundary alterations including compensation as between themselves;

AND WHEREAS the City and the R.M. of Moose Jaw desire to set out by agreement certain areas proposed for annexation and the terms and conditions on which such annexation may proceed on a mutually agreeable basis;

NOW THEREFORE BE IT RESOLVED that in consideration of the mutual covenants, promises, undertakings and agreements herein contained, the parties hereto agree as follows:

Alteration of Boundaries

1. The City and the R.M. of Moose Jaw agree to submit a proposal to the Ministry of Government Relations whereby their respective boundaries would be altered such that all of the lands described below and shown in Schedule "A" attached to this agreement be withdrawn from the R.M. of Moose Jaw and added to the City (said lands hereinafter collectively referred to as the "Annexed Territories").

All that portion of Township 16, Range 26 W2M described as:

- a) All that portion of Section 21 lying east of the easterly limit of Highway No. 2 as shown on Plan 67MJ12400
- b) All of Sections 22, 23 and 26 and the adjoining east road allowances
- c) All of the northeast quarter and the south half of Section 27
- d) All of the south half of Section 28
- e) All that portion of the southeast quarter of Section 34 excepting Parcel K, Plan 94MJ11267
- f) All of the southwest quarter of Section 35
- g) All that portion of the southeast quarter of Section 35 lying south of the northerly limit of the CPR rail line ROW shown on Plan X2327 and that portion of the adjoining east road allowance lying south of the northerly limit of the CPR rail line ROW shown on Plan X2327.
- h) All that portion of CPR rail line ROW shown on Plan X2327 which is within the northeast quarter of Section 35.

Unless otherwise specified the sections and portions of sections described in the above schedule includes the adjoining south and west road allowances, intersections thereof and widenings thereto by plan of survey.

For description purposes, the land acquired by plan of survey for widening to an adjoining road allowance is deemed to be part of the road allowance.

The said plans of survey are of record with the Information Services Corporation of Saskatchewan.

- 2. For the purposes of this agreement, "annexation" means an order by the Minister of Government Relations altering the boundaries of the City under s. 44(1) of *The Cities Act*, and the date of annexation is the date of such an order.

Tax Treatment of Annexed Territories

- 3. The parties acknowledge and agree that it is their intention to ensure that each property owner comprised in the Annexed Territories continues to be subject to levels of taxation on the Annexed Territories that are equivalent to those that would have affected that property owner, on an individual basis, were the Annexed Territories to have remained in the R.M. of Moose Jaw to the end of calendar 2020. Specifically, and without limiting the generality of the foregoing:
 - a) Fixed Farmland Agreements
 - i. It is acknowledged that all lands and buildings comprised in Schedule "B" are comprised in the Annexed Territories, and were assessed by the R.M. of Moose Jaw as agricultural properties in 2015 (hereinafter "Agricultural Lands"). Following annexation, the City shall endeavor in good faith to negotiate a Fixed Farmland Agreement with each owner of Agricultural Lands as permitted by, and subject to the limitations set out in, s. 168 of *The Cities Act*. Such negotiations shall be conducted

with a view to taxation at either a fixed value or a fixed rate of tax for the remainder of the 2016 tax year so as to effect the taxation levels outlined in s. 3 above. Each of these fixed farmland agreements shall be effective for the remainder of the 2016 tax year.

- ii. It is acknowledged and agreed that 2017 is a reassessment year. The City shall, following receipt of notice of the 2017 reassessment, further endeavor in good faith to negotiate a Fixed Farmland Agreement with each owner of Agricultural Lands as permitted by, and subject to the limitations set out in, s. 168 of *The Cities Act*. Such negotiations shall be conducted with a view to taxation at either a fixed value or a fixed rate of tax for the 2017 to 2020 tax years inclusive, so as to effect the taxation levels outlined in s. 3 above. Each of these fixed farmland agreements shall be effective through the end of calendar 2020.
- iii. It is further acknowledged that owners of Agricultural Lands have the right to appeal to the Saskatchewan Municipal Board under s. 168(5) of *The Cities Act* to adjudicate the terms of a Fixed Farmland Agreement contemplated under this s. 3(a) if the terms cannot be reached by negotiation.

b) Exemption Agreements

- i. It is acknowledged that all lands and buildings comprised in Schedule "C" are comprised in the Annexed Territories, and:
 - (1) were assessed by the R.M. of Moose Jaw as residential land or residential improvements in 2015; or
 - (2) are farmland comprised of less than 8 hectares (19.77 acres); or
 - (3) are acknowledged to be subject to individual tax consideration by virtue of either qualifying for an existing tax exemption pursuant to the provisions of *The Municipalities Act*, S.S. 2005, or by virtue of a known and pending change in use or assessment that is expected to be completed upon or prior to completion of the 2017 reassessment.

(hereinafter "Residential and Miscellaneous").
- ii. Following annexation, the City shall provide each owner of Residential and Miscellaneous a tax exemption for the remaining portion of 2016 that effects total taxation levels outlined in s. 3 above.
- iii. It is acknowledged and agreed that 2017 is a reassessment year. The City shall, following receipt of notice of the 2017 reassessment, provide each owner of Residential and Miscellaneous a tax exemption so as to effect the taxation levels outlined in s. 3 above for the tax years 2017 through 2020 inclusive, with the exception of the following lands, which, following the 2017 reassessment, shall pay taxes reflecting the residential structures occupying said lands as of the date of this agreement:

R.M. of Moose Jaw Tax Roll # 335

Ptn. SW-27-16-26-2 comprising 139.92 acres

R.M. of Moose Jaw Tax Roll #335-100

Ptn. SW-27-16-26-2 comprising 16.9 acres

- iv. It is acknowledged and agreed that the tax exemptions contemplated for Residential and Miscellaneous pursuant to s. 3(b) reflect, where applicable, exemptions currently available and extended to owners within the R.M. of Moose Jaw pursuant to s. 293 of *The Municipalities Act*, S.S. 2005. Should a change in use or ownership occur such that the existing exemption would no longer be available under s. 293 were the Annexed Territories to have remained in the R.M. of Moose Jaw, the following provisions shall apply with a view to achieving taxation levels as outlined in s. 3:

- (1) The R.M. of Moose Jaw agrees to report at each annual review contemplated by s. 8 of this agreement on any change in use or disposition of property that has taken place that would impact such an exemption on any of the Annexed Territories;
- (2) Upon receiving such report and any additional details the City reasonably requires in order to do so, the City agrees to negotiate a new exemption agreement with any such property owner in order to achieve exemption levels that accurately reflect the level of taxation to which that owner would have been subject, had the Annexed Territories remained part of the R.M. of Moose Jaw through the end of 2020.

c) Local Improvements and levies

The City agrees that the foregoing agreements and exemptions shall include exemptions from base taxes, special assessments, and local improvements as may be necessary in order to give effect to the taxation levels outline in s. 3 above.

4. Tax treatment effected pursuant to s. 3 above shall terminate upon:
- i) Additional improvements being placed, erected or constructed on affected land;
 - ii) Renovations being made to existing improvements;
 - iii) Change of use of affected land to a purpose other than farming;
 - iv) Change of use of an affected building to a purpose that would attract different tax treatment were it to have remained in the R.M. of Moose Jaw at the relevant time;
 - v) Reduction of the owner's share of the land to less than eight hectares, in the case of Agricultural Lands;
 - vi) Subdivision of the affected land, or
 - vii) Change in ownership of the affected land or any portion thereof.

Following such termination, the City shall endeavor in good faith to negotiate a new fixed farmland or exemption agreement with the affected owner with a view to continuing to give effect to the taxation levels outlined in s. 3 above in relation to the portion or portions of the Annexed Territories that remain unchanged and in the hands of the affected owner.

Tax Loss Compensation

5. The City shall pay the R.M. of Moose Jaw a one-time payment in the amount of \$165,922.21, which represents a figure equivalent to ten (10) times the municipal tax levy as levied in the 2015 taxation year by the R.M. of Moose Jaw for all lands and buildings in the Annexed Territories described in Schedule "A." The payment shall be made within 60 days of annexation.
6. Upon and after annexation, the City shall be the appropriate taxing authority for the purposes of assessing and collecting development levies in relation to any lands within the Annexed Territories, and the associated planning and development oversight shall rest with the City in that regard.

Complimentary Motions

7. Each party shall adopt a complimentary motion approving the change in municipal boundaries as described in the attached Schedule "A".

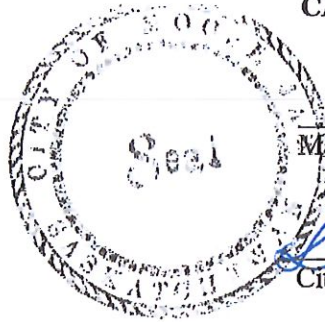
Annual Review and mutual indemnification

8. The parties agree to jointly conduct an annual review of the tax treatment of Annexed Territories commencing in December of the year annexation occurs, and to be conducted in December of each year for an additional four years. This review shall be performed with a view to negotiating any ongoing changes or adjustments required to give effect to the terms of this Agreement.
9. The City agrees that it will indemnify the R.M. of Moose Jaw from and against any and all actions, claims, demands, liability, or expense to which the R.M. of Moose Jaw may be subject resulting from or in relation to the City's failure to comply with its obligations under this agreement, and for any liability or expense which becomes the legal or equitable responsibility of the City in relation to the Annexed Territories from and after the date of annexation.
10. The R.M. of Moose Jaw agrees that it will indemnify the City from and against any and all actions, claims, demands, liability, or expense to which the City may be subject resulting from or in relation to the R.M. of Moose Jaw's failure to comply with its obligations under this agreement, and for any liability or expense arising from or in relation to any legal or equitable responsibility of the R.M. of Moose Jaw in relation to the Annexed Territories prior to annexation.
11. In particular, each annual review provided for in s. 8 shall include a discussion of whether any such actions, claims, demands, liabilities or expenses has arisen or is likely to arise based on facts known to the parties at that time, and the parties shall negotiate in good faith at the annual review with a view to making any necessary changes, adjustments, or payments necessary to give effect to this provision. Payment of any sum agreed to under this clause at the annual review shall be made on or before February 28 of the year following that annual review.

Time of the Essence

12. Time is of the essence of this agreement.

IN WITNESS WHEREOF the parties have hereunto affixed their corporate seals attested to by the hands of their proper officers in that behalf the day and the year first written above.



CITY OF MOOSE JAW

Mayor

City Clerk



R.M. OF MOOSE JAW NO. 161

Reeve

Administrator

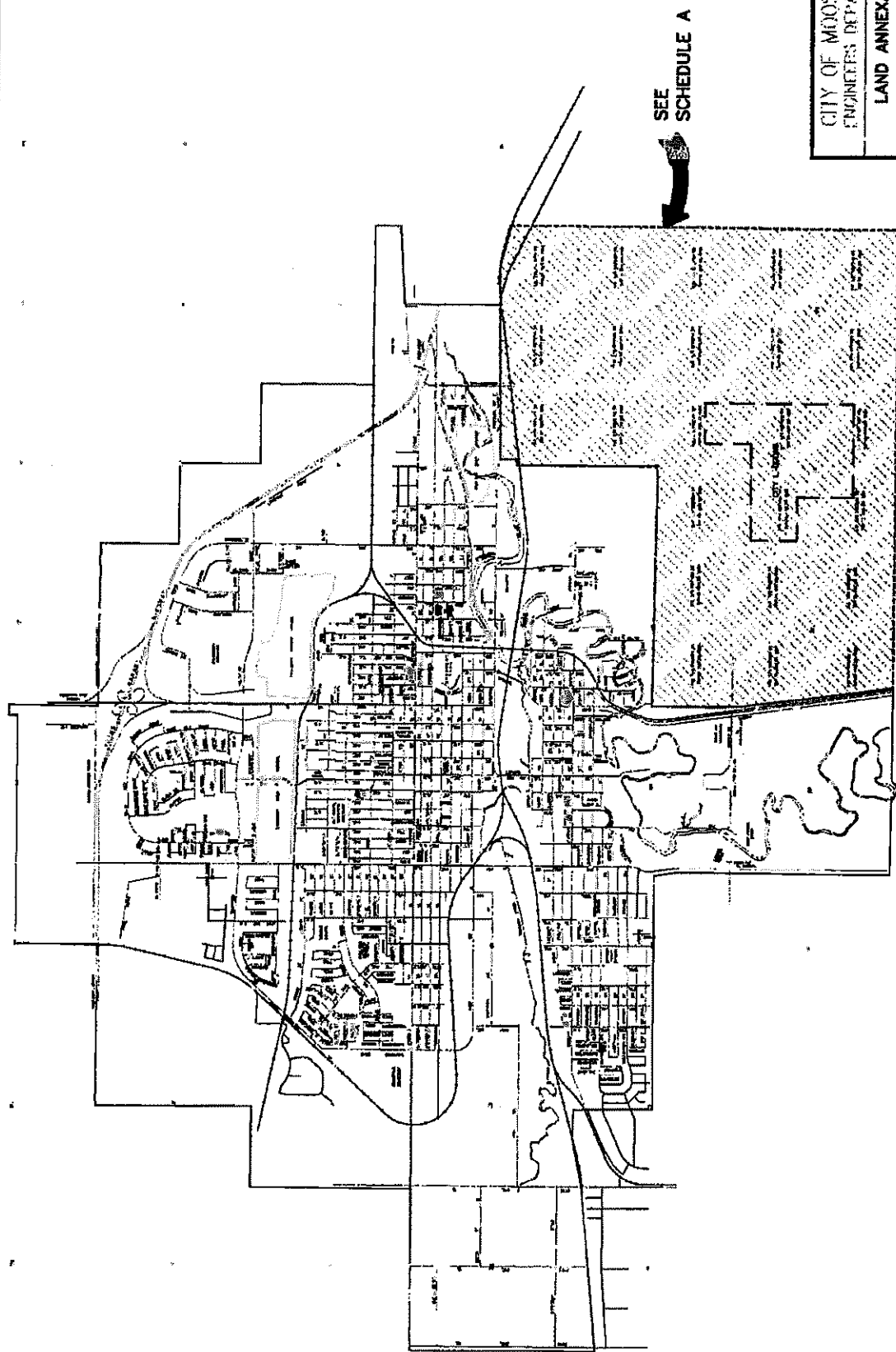
Schedule "A" (MAPS)

Schedule "B" Agricultural Lands

Tax Roll Number	Land Location	Acres
305	NE-21-16-26-2	153.940
306	NW-21-16-26-2	144.380
307	SE-21-16-26-2	159.290
308	Pt SW-21-16-26-2	127.640
312	SE-22-16-26-2	74.950
313	SW-22-16-26-2	146.000
314-100	Ptn NE-23-16-26-2	150.200
315	NW-23-16-26-2	160.180
316	SE-23-16-26-2	160.220
317	SW-23-16-26-2	73.000
330	Pt NW-26-16-26-2	95.120
331	SE-26-16-26-2	160.000
332	SW-26-16-26-2	160.000
333	NE-27-16-26-2	137.050
334	SE-27-16-26-2	99.530
336	Pt SE-28-16-26-2	148.820
340	Pt SE-34-16-26-2	102.770
341	Pt SE-34-16-26-2	24.320
348	Pt SE-35-16-26-2	143.880
1574	Pt NE-26-16-26-2	39.240

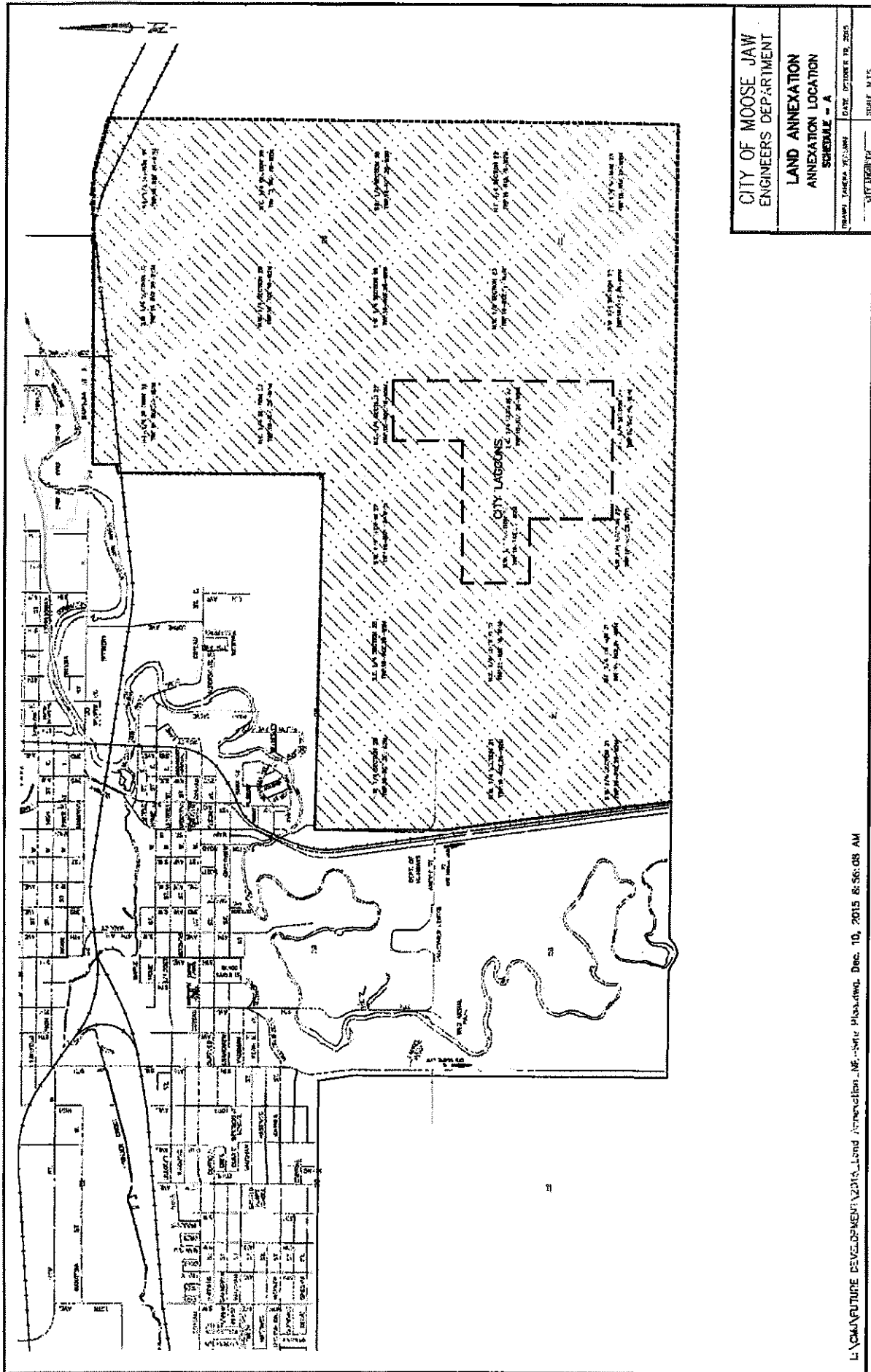
Schedule "C" ("Residential and Miscellaneous")
(comprising residential land and farmland of less than 8 hectares (19.77 acres))

Tax Roll Number	Land Location	Acres
328-100	Pt NE-23-16-26-2	9.890
328	Pt NE-26-16-26-2	157.620
329	Pt NE-26-16-26-2	2.610
1834	Pt NE-27-16-26-2	22.860
325	Pt SW-27-16-26-2	139.920
335-100	Pt SW-27-16-26-2	16.900
337	SW-28-16-25-2	160.950
1870	Pt SW-28-16-25-2	0.720
1880	Pt SW-28-16-25-2	1.330
341	Pt SE-34-16-26-2	24.320
343	Pt SE-34-16-26-2	11.820
350	Pt SW-35-16-26-2	134.660
351	Pt SW-35-16-26-2	6.600
1554	Pt SE-28-16-26-2	4.845
1555	Pt SE-28-16-26-2	1.037
1556	Pt SE-28-16-26-2	1.406
1567	Pt NW-26-16-26-2	0.142
1568	Pt NW-26-16-26-2	0.142
1569	Pt NW-26-16-26-2	0.284
1570	Pt NW-26-16-26-2	0.142
1571	Pt NW-26-16-26-2	0.142
1572	Pt NW-26-16-26-2	0.142
1573	Pt NW-26-16-26-2	0.142

CITY OF MOOSE JAW
ENGINEERS DEPARTMENT

**LAND ANNEXATION
ANNEXATION LOCATION**

DATE CHECKED IN, 2005	ALBANY OFF
DRAMA TALK BY VERLAIN	



CITY OF MOOSE JAW
ENGINEERS DEPARTMENT

LAND ANNEXATION
ANNEXATION LOCATION
SCHEDULE - A

PROJECT: TANKA WELLS
DATE: OCTOBER 10, 2015
SCALE: N.T.S.

Schedule "B"

**VOLUNTARY BOUNDARY ALTERATION
AMENDING AGREEMENT**

Agreement Dated October 7, 2016

Between:

THE CITY OF MOOSE JAW, a body corporate under the provisions of *The Cities Act* of Saskatchewan (the "City")

and

THE RURAL MUNICIPALITY OF MOOSE JAW NO. 161, a body corporate under the provisions of *The Municipalities Act* of Saskatchewan (the "R.M. of Moose Jaw")

WHEREAS the City and the R.M. of Moose Jaw entered into a Voluntary Boundary Alteration Agreement dated May 10, 2016 (the "2016 Boundary Alteration Agreement"); and

WHEREAS on August 8, 2016, the City of Moose Jaw Council directed that the City of Moose Jaw pursue additional joint discussions with the R.M. of Moose Jaw No. 161 on the boundary alterations contemplated in the 2016 Boundary Alteration Agreement; and

WHEREAS the City and the R.M. of Moose Jaw have agreed on additional terms which they desire to incorporate into the 2016 Boundary Alteration Agreement by amendment.

NOW THEREFORE BE IT RESOLVED THAT in consideration of the mutual promises and agreements herein contained, the parties hereto agree as follows:

1. The within Agreement shall be referred to as "the Amending Agreement."
2. The 2016 Boundary Alteration Agreement, a copy of which is annexed hereto as Schedule "A", is hereby amended as follows:

- a. By replacing the year "2020" with the year "2021" in the first paragraph of s. 3, and in s. 3.b)iv.(2);
- b. By deleting s. 3.a) i.: and replacing it with the following clause:

3.a)i. It is acknowledged that all lands and buildings comprised in Schedule "B" are comprised in the Annexed Territories, and were assessed by the R.M. of Moose Jaw as agricultural properties in 2015 (hereinafter "Agricultural Lands"). Following annexation and receipt of notice of the 2017 reassessment, the City shall endeavor in good faith to negotiate a Fixed Farmland Agreement with each owner of Agricultural Lands as permitted by, and subject to the limitations set out in, s. 168 of *The Cities Act*. Such negotiations shall be conducted with a view

to taxation at either a fixed value or a fixed rate of tax for the 2017 - 2020 tax years, inclusive, so as to effect the taxation levels outlined in s. 3 above.

- c. By deleting s. 3.a)ii. and replacing it with the following clause:

3.a)ii. It is acknowledged and agreed that 2021 is a reassessment year. The City shall, following receipt of notice of the 2021 reassessment, further endeavor in good faith to negotiate a Fixed Farmland Agreement with each owner of Agricultural Lands as permitted by, and subject to the limitations set out in, s. 168 of *The Cities Act*. Such negotiations shall be conducted with a view to taxation at either a fixed value or a fixed rate of tax for the 2021 tax year, so as to effect the taxation levels outlined in s. 3 above. Each of these fixed farmland agreements shall be effective through the end of calendar 2021.

- d. By adding the following clause after s. 3.a)iii.:

iv. The City shall consider additional Fixed Farmland Agreements for the term 2022-2026 for the owners of Agricultural Lands exceeding 8 hectares as of January 1, 2022, and may consider additional Fixed Farmland Agreements for any other Agricultural Lands.

- e. By deleting s. 3.b)ii. and replacing it with the following clause:

3.b)ii. Following annexation and receipt of notice of the 2017 reassessment, the City shall provide each owner of Residential and Miscellaneous a tax exemption for 2017-2020 inclusive that effects total taxation levels outlined in s. 3 above.

- f. By replacing the year "2017" with the year "2021" wherever it appears, and deleting the words "through 2020 inclusive," from s. 3.b)iii.;

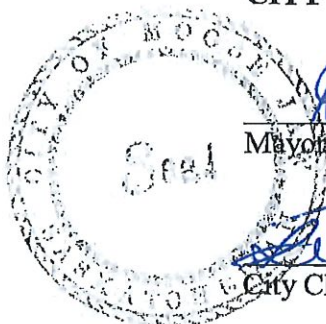
- g. By adding the following clause after s. 5:

5.1 The City shall pay the R.M. of Moose Jaw the additional sum of \$33,184.44, which the R.M. of Moose Jaw shall distribute among whatever group of property owners comprised in the Annexed Territories in whatever proportion the R.M. of Moose Jaw sees fit, in its sole discretion. This payment shall be made within 60 days of annexation.

3. Schedule "B" of the 2016 Boundary Alteration Agreement is hereby amended by deleting the "NE" on the last line of the page and replacing it with "NW."
4. All other provisions of the 2016 Boundary Alteration Agreement shall remain in full force and effect, except to the extent necessary to give effect to the within Agreement.

IN WITNESS WHEREOF the parties have hereunto affixed their corporate seals attested to by the hands of their proper officers in that behalf the day and the year first written above.

CITY OF MOOSE JAW



Mayor

City Clerk



R.M. OF MOOSE JAW NO. 161

Reeve

Administrator