



**ARNOLD ALFRED MCGRUTHER &
SHERRY LEE CLEMENS**

**TAX AGREEMENT
(VOLUNTARY BOUNDARY ALTERATION)**

Agreement dated 10 day of January, 2021²

Between:

**ARNOLD ALFRED MCGRUTHER &
SHERRY LEE CLEMENS**
(hereinafter referred to as the "Owner")

- and -

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

WHEREAS section 262 of *The Cities Act*, S.S. 2002, c. C-11.1, provides, *inter alia*, that City Council may 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 a period of not more than five (5) years and, in doing so, may impose such terms and conditions that the City Council deems appropriate;

AND WHEREAS the Owner is the registered owner of certain lands within the City of Moose Jaw, commonly known as Surface Parcel No. 105700676 as described in the Saskatchewan Land Registry, with reference land descriptions as follows:

Blk/Par C Plan No. 101201971 Extension 46

As described on Certificate of Title No. 102878871

(hereinafter referred to as the "Property")

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

AND WHEREAS, the City and the R.M. of Moose Jaw No. 161 entered into a Voluntary Boundary Alteration Amending Agreement dated October 7, 2016.

AND WHEREAS, both the Owner and the Property meet the requirements prescribed in Section 3 b) 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";

AND WHEREAS, both the Owner and the Property currently have or would have residential exemptions should the Owner and Property have remained in the R.M. of Moose Jaw No. 161 as of January 1, 2022.

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. TAX EXEMPTION GRANTED ON TERMS AND CONDITIONS

1.1 Subject to the terms and conditions set forth herein, the City hereby exempts the Property, including the land and all improvements located thereon, from taxation pursuant to section 262 of The Cities Act for a period of five (5) years, commencing January 1, 2022, as follows:

	<u>Assessed (2021)</u>	<u>Exempt (2021)</u>
• Agriculture Land	\$41,500	-----
• Residential Land	\$308,800	-----
• Residential Improvement	\$95,300	-----
• Residential Exemption	-----	\$22,820
• Agri Improvement - Barn	\$78,100	\$42,955
• Infrastructure Levy Exemption	-----	\$65.00

including exemptions from base taxes, special assessments, and local improvements as may be necessary in order to give effect to the taxation levels outlined in Section 3 of the aforementioned Agreements.

2. CESSATION OF TAX EXEMPTION

2.1 Notwithstanding anything contained herein, the tax exemption provided for in Article 1.1 shall automatically terminate upon the occurrence of the following events or any of them:

- (a) in the event the Property is sold and registers in the name of a party other than the Owner;
- (b) in the event the Owner becomes bankrupt or insolvent or becomes subject to the provisions of The Companies Winding Up Act, R.S.S.1978, c.C-24, The Creditors Relief Act, R.S.S. 1978, c.C-46, the Bankruptcy and Insolvency Act, R.S. 1985, c.B-3, or any other act for the benefit of creditors, or goes into receivership or is placed into receivership by any creditor acting upon its security, or goes into liquidation, either voluntary or pursuant to a court order, or makes a general assignment for the benefit of its creditors or otherwise acknowledges its insolvency;
- (c) additional improvements being placed, erected or constructed on affected land;
- (d) renovations being made to existing improvements;
- (e) change of use of affected land to a purpose other than farming;
- (f) 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;
- (g) reduction of the owner's share of the land to less than eight (8) hectares, in the case of agricultural lands;
- (h) subdivision of the affected land; or
- (i) change in ownership of the affected land or any portion thereof.

2.2 Subject to Article 2.1(a), the Owner is hereby required to notify the City if, and when, the Property sells during the term of the Agreement as set forth in Article 1.1 and, in the event the said notification is not provided to the City, the Owner shall be responsible for repayment of the portion of taxes exempted following the date of the sale.

2.3 Notwithstanding anything contained herein, the City may, in its absolute discretion, terminate this Agreement upon ten (10) days written notice to the Owner or by posting notice at the Property upon the occurrence of the following events or any of them:

- (a) in the event the Property becomes subject to tax arrears;
- (b) in the event the Owner is convicted of any contravention of The Noxious Weed Act, The Planning and Development Act, 2007 or any municipal bylaw in respect of the Property.

3. LIABILITY RE: TAXES AND OTHER CHARGES LEVIED

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

3.2 The Property shall not, by virtue of this agreement, be exempt from:

- (a) special taxes levied by the City pursuant to section 275 of The Cities Act unless specifically identified in this agreement; or
- (b) assessment and special taxation for local improvements pursuant to The Local Improvements Act, 1993, S.S.1993, c. L-33.1.
- (c) rates and charges levied with respect to any public utility service supplied by the City.

4. ASSIGNMENT OF AGREEMENT

4.1 The Owner shall not assign or transfer this Agreement.

5. ENTIRE AGREEMENT

5.1 There are no other agreements between the parties respecting the matters referred to herein.

6. TIME

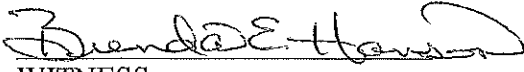
6.1 Time is of the essence of this agreement and all actions taken by the parties shall be taken so as to expedite the performance of the agreement.

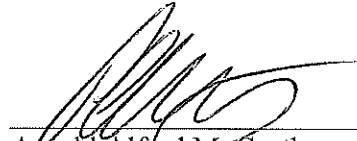
7. INTERPRETATIONS

7.1 This agreement shall be construed and interpreted according to the laws of Saskatchewan and any cause of action arising out of the 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.

IN WITNESS WHEREOF, the Owner has affixed their hand(s) and seal on the day and year first above written.

SIGNED, SEALED AND DELIVERED
in the presence of


WITNESS


Arnold Alfred McGruther

WITNESS

Sherry Lee Clemens

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.

**THE MUNICIPAL CORPORATION
OF THE CITY OF MOOSE JAW**

MAYOR

CITY CLERK

IN WITNESS WHEREOF, the **Owner** has affixed their hand(s) and seal on the day and year first above written.

SIGNED, SEALED AND DELIVERED
in the presence of

WITNESS

Nicole Bateman
WITNESS

Arnold Alfred McGruther

Sherry Lee Clemens
Sherry Lee Clemens

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.

**THE MUNICIPAL CORPORATION
OF THE CITY OF MOOSE JAW**



[Signature]
MAYOR

[Signature]
CITY CLERK

AFFIDAVIT OF WITNESS

I, Brenda Hanson of Moose Jaw, Saskatchewan, MAKE OATH AND SAY
THAT:

- 1 I was personally present and did see **Arnold Alfred McGruther**, the person named in the within document, who is personally known by me, duly sign the Tax Exemption Agreement with the City of Moose Jaw.
- 2 The document was executed at Moose Jaw, Saskatchewan on May 13, 2022, and I am the subscribing witness thereto.
- 3 I know **Arnold Alfred McGruther** and he is in my belief eighteen years old or more.

SWORN before me at Moose Jaw
Saskatchewan, on May 16, 2022

M. Loney
A Commissioner for Oaths for Saskatchewan
My appointment expires: _____
(or) Being a Lawyer

MARNIE LONEY
A Commissioner for Oaths for Saskatchewan
My Commission Expires: April 30, 2023

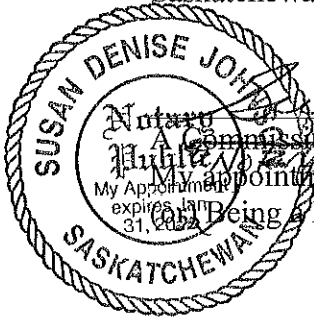
Brenda E. Hanson

AFFIDAVIT OF WITNESS

I, Nicole L. Rafterman
Sherry Lee Clemens of Moose Jaw, Saskatchewan, MAKE OATH AND SAY
THAT:

- 1 I was personally present and did see **Sherry Lee Clemens**, the person named in the within document, who is personally known by me, duly sign the Tax Exemption Agreement with the City of Moose Jaw.
- 2 The document was executed at Moose Jaw, Saskatchewan on _____, 2021,² and I am the subscribing witness thereto.
- 3 I know **Sherry Lee Clemens** and she is in my belief eighteen years old or more.

SWORN before me at Moose Jaw
Saskatchewan, on January 10, 2021²



Susan Johnson
My Appointment expires: 31 January 2022
Being a Lawyer

Sherry Lee Clemens
Nicole L. Rafterman