

RPT 21-221

TITLE: Prince Albert Elks Lodge No. 58 - Donation to Cooke Municipal Golf Course

DATE: April 28, 2021

TO: Golf Course Advisory Committee

PUBLIC: X

INCAMERA:

RECOMMENDATION:

Receive and file.

TOPIC & PURPOSE:

The purpose of the report is to outline the terms and conditions of the Tax Exemption Agreement and Donation with the Prince Albert Elks Lodge No. 58.

Additionally, the Community Services Department and Head Professional are requesting feedback from the Golf Course Advisory Committee regarding options to invest the Donation through the 2022 Budget.

PROPOSED APPROACH AND RATIONALE:

The following resolution was approved by City Council at their August 19, 2019 meeting:

1. *That a Tax Exemption Agreement between the City and Prince Albert Elks Lodge No. 58 for a four (4) year term from 2019 to 2022, be approved;*
2. *That the municipal taxes and levies be exempt, excluding Local Improvement Levies, to the following extent:*
 - a. *A full exemption provided that the Saskatchewan Ministry of Government relations and as required, the affected school division, provide consent pursuant to Section 263(3) of The Cities Act; or,*
 - b. *Where consent is not provided per Section 263(2), a partial exemption to the extent that each affected taxpayer shall pay taxes equivalent to the City's financial obligation to pay non-consenting affected taxing authorities pursuant to Section 263(2) of The Cities Act;*

3. *That the 2018 municipal taxes be cancelled or reduced in the amount of \$25,007.16 and other amounts owing be waived for the property located at 93-8th Avenue East for the Prince Albert Elks Lodge No. 58;*
4. *That a donation of \$25,100 for the year 2018 be received from the Prince Albert Elks Lodge No. 58 to be used for the Cooke Municipal Golf Course;*
5. *That a donation of \$26,000 for the years 2019 to 2022 be received on or before October 31st of each year to be used for the Cooke Municipal Golf Course;*
6. *That the Mayor and City Clerk be authorized to execute the Agreement including the cancellation of 2018 taxes on behalf of The City, once prepared; and,*
7. *That Administration provide a yearly report to members of Council advising of the usage of the funds.*

A copy of the Tax Exemption Agreement is attached to the report for reference by the Golf Course Advisory Committee. Specifically Section 3 of the Agreement outlines the Donation to Cooke Municipal Golf Course and Section 3.4 outlines the requirement for recognition for the Prince Albert Elks. This recognition could come through the Create A Legacy Fund.

As outlined in the Council Resolution from August 19, 2019 there is a requirement for a report to be provided to members of Council advising how the funds have been invested. The goal was to begin this process in line with the 2020 golf season however the operational and financial impacts presented by COVID-19 delayed the Committee process. Therefore the Department has included the topic on the 2021 Work Plan for the Golf Course Advisory Committee.

The 2021 season represents the 4th year of the 5 year Term. Each previous year that the donation has been received the funds have been allocated to the Golf Course Improvement Reserve as follows:

2018 - \$25,100
2019 - \$26,000
2020 - \$26,000

The Department is submitting the report for consideration at the May 6, 2021 Golf Course Advisory Committee meeting to provide the background related to the Donation and to seek feedback regarding the options to invest the funds at Cooke Municipal Golf Course.

Options include but are not limited to projects identified through the Asset Management Plan:

- Renovation & Removal of Sand Bunkers – 2 phases estimated at \$350,000
- Reconstruction & Repair of Stonewall & Tee Signs – estimated at \$65,000
- Reconstruction & Repair of Pathways – annual program estimated at \$50,000 per year

The Junior Golf Program & Rate Structure is another area for consideration. Junior Golf is invested in on an annual basis through the Rates & Fees. The Committee has maintained a recommended lower rate so that the game of golf remains accessible to the younger age category with the goal of growing interest in the sport over the long term. This remains an option for consideration as the annual rate is subsidized each year through the Cooke Municipal Golf Course Operating Budget.

Upon receiving the feedback from the Committee, the Department will prepare a further report for consideration at the September 2, 2021 Committee meeting so that a recommendation can be submitted to members of Council as part of the 2022 Budget deliberations.

PUBLIC NOTICE:

Public Notice pursuant to Public Notice Bylaw No. 24 of 2015 is not required.

PRESENTATION: Verbal – Jody Boulet, Director of Community Services

ATTACHMENTS:

1. Tax Exemption Agreement - Prince Albert Elks Lodge No. 58

Written by: Jody Boulet, Director of Community Services

Approved by: City Manager