

BYLAW NO. 2020-25

THE PROPERTIES EXEMPT FROM TAXATION AS A RESULT OF THE 2013
MUNICIPAL BOUNDARY ALTERATION BYLAW, 2020

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

- 1 The purpose of this Bylaw is to exempt certain properties which were annexed into the City of Regina as a result of the 2013 municipal boundary alteration from property taxes in whole or in part for the 2020 financial year.

Authority

- 2 The authority for this Bylaw is subsection 262(3) of *The Cities Act*, section 21 of *The Education Property Tax Act* and sections 9 and 11 of *The Education Property Tax Regulations*.

Definitions

- 3 In this Bylaw:

“Agricultural Properties in New Neighbourhood (300K Population) Receiving further Mitigation” means those lands listed in Schedule “A”, Part C to this Bylaw;

“education portion of the property taxes” means the property taxes levied by the City pursuant to *The Education Property Tax Act* for the benefit of the Board of Education of the Regina School Division No. 4 and the Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan;

“Future Long-Term Growth area” means those lands listed in Schedule “A”, Part A to this Bylaw; and

“South East Mitigation area” means those lands listed in Schedule “A”, Part B to this Bylaw.

Calculation of Exemption

- 4 The owners or occupants of the South East Mitigation area, the Future Long-Term Growth area and the Agricultural Properties in New Neighbourhood (300K Population) Receiving further Mitigation are partially exempted from payment of property tax payable by the owner or occupant of the land and improvements in accordance with the percentages of exemption as outlined in Schedule “A” to this Bylaw.
- 5(1) The exemptions in this Bylaw shall:

Approved as to form this _____ day of _____, 20____.

City Solicitor

- (a) apply only to taxes assessed in 2020 on land or improvements; and
 - (b) not include special taxes, local improvement levies, public utility charges, development fees or other such charges imposed by the City or other taxing authority.
- (2) Notwithstanding section 4, where the education portion of the taxes is payable to the Government of Saskatchewan and the amount of the exemption of the education portion of the property taxes would be equal to \$25,000 or more, the exemption of the education portion of the property taxes is subject to the approval of the Government of Saskatchewan.
- (3) Notwithstanding section 4, where the education portion of the property taxes is payable to the Regina Roman Catholic Separate School Division No. 81, the exemption of the education portion of the property taxes is subject to the approval of the Regina Roman Catholic Separate School Division No. 81.
- (4) Where the Government of Saskatchewan or the Regina Roman Catholic Separate School Division No. 81 does not approve of the exemption of the education portion of the property taxes or reduces the amount of the proposed exemption, the City shall reduce the exemption of the education portion of the property taxes in accordance with the Government of Saskatchewan's decision or the Regina Roman Catholic Separate School Division's decision.
- (5) Where the exemption of the education portion of the property taxes is not approved or the exemption is reduced, the Owner will be required to pay the balance of the education portion of the property taxes, and the City shall not be liable to the Owner for any amount of the tax exemption which would have otherwise been granted to the Owner.
- 6 The City Assessor shall conclusively determine the scope and extent of any exemption.

7 This Bylaw comes into force on January 1, 2020.

READ A FIRST TIME THIS 15th DAY OF April 2020.

READ A SECOND TIME THIS 15th DAY OF April 2020.

READ A THIRD TIME AND PASSED THIS 15th DAY OF April 2020.

Mayor

City Clerk (SEAL)

CERTIFIED A TRUE COPY

City Clerk

SCHEDULE "A"

LIST OF PROPERTIES – 2020 PERCENTAGE OF EXEMPTION

PART A: FUTURE LONG-TERM GROWTH % EXEMPT

CIVIC ADDRESS

1101 PRINCE OF WALES DRIVE	91.99
9801 9 TH AVENUE N	45.06
300 N PINKIE ROAD **	79.9/65.1
1950N COURTNEY STREET	86.29
1801N PINKIE ROAD	37.06
6700 ARMOUR ROAD	70.49
4301 GARRY STREET	14.95
5800 31 ST AVENUE	20.57
4117 BELMONT STREET	15.1
4140 CARLTON STREET	14.95
4108 CARLTON STREET	14.37
4101 ELLICE STREET	83.93
6001 PARLIAMENT AVENUE	20.57
3901 DONALD STREET	15.24
3900 ELLICE STREET	15.24
4200 FORT STREET	14.37
6501 28 TH AVENUE	95.75
4112 DONALD STREET	14.37
4100 FORT STREET	14.96
4040 CARLTON STREET	14.95
4028 BELMONT STREET	15.1
4069 ABBOTT STREET	70.96
6200 PARLIAMENT AVENUE	21.31
3920 DONALD STREET	14.95
3821 ELLICE STREET	15.03
3809 DONALD STREET	14.74
4201 BELMONT STREET	12.63
4044 CAMPBELL STREET	14.85
4021 BELMONT STREET	14.74
6401 PARLIAMENT AVENUE	21.31
6501 PARLIAMENT AVENUE	21.31
4020 ABBOTT STREET	14.37
6500 28 TH AVENUE	94.35
6116 PARLIAMENT AVENUE	21.06
3921 FORT STREET	14.58
3900 GARRY STREET	15.1
5900 PARLIAMENT AVENUE	20.57
3821 FORT STREET	57.48
4037 ABBOTT STREET	14.37
3840 FORT STREET	14.95
3848 ELLICE STREET	14.74
7801 ARMOUR ROAD	54.79
6101 PARLIAMENT AVENUE	21.31
4020 ELLICE STREET	15.24

SCHEDULE "A"

LIST OF PROPERTIES – 2020 PERCENTAGE OF EXEMPTION**PART A: FUTURE LONG-TERM GROWTH % EXEMPT****CIVIC ADDRESS**

4021 DONALD STREET	15.24
3901 ELLICE STREET	14.74
5920 PARLIAMENT AVENUE	20.57
4101 FORT STREET	82.68
4112 CAMPBELL STREET	14.58
4100 GARRY STREET	82.68
2200N COURTNEY STREET	23.09
3916 FORT STREET	15.03
11601 9 TH AVENUE N	83.31
4053 BELMONT STREET	14.58
500 TOWER ROAD	47.12
3600 CAMPBELL STREET	40.28
4800E DEWDNEY AVENUE	40.03
9300 9 TH AVENUE N	60.67
3933 ELLICE STREET	14.58
6301 PARLIAMENT AVENUE	21.31
400 PINKIE ROAD	58.33
3500 CAMPBELL STREET	48.71
4201 FORT STREET	88.54
4200 GARRY STREET	12.63
6201 PARLIAMENT AVENUE	21.31
4021 CARLTON STREET	15.24
4300 CAMPBELL STREET	14.95
3300 CAMPBELL STREET	67.18
8201 ARMOUR ROAD	66.37
6500 PARLIAMENT AVENUE	21.31
4200 ELLICE STREET	92.06
6501 26 TH AVENUE	94.35
3900 ABBOTT STREET	15.24
3901 ABBOTT STREET	15.24
6400 PARLIAMENT AVENUE	21.31
3900 BELMONT STREET	15.24
6300 PARLIAMENT AVENUE	21.31
3901 BELMONT STREET	15.24
4200 CARLTON STREET	14.37
3801 CARLTON STREET	15.38
4244 CAMPBELL STREET	14.85
9000 9 TH AVENUE N	41.57
3801 COURTNEY STREET	41.22
4101 ABBOTT STREET	14.74
3900 CARLTON STREET	15.24
3901 CARLTON STREET	14.95
4121 DONALD STREET	14.37
4036 FORT STREET	14.37

SCHEDULE "A"

LIST OF PROPERTIES – 2020 PERCENTAGE OF EXEMPTION

PART A: FUTURE LONG-TERM GROWTH % EXEMPT**CIVIC ADDRESS**

6501 29 TH AVENUE	92.06
3800 DONALD STREET	14.96
6500 26 TH AVENUE	95.77
3800 ABBOTT STREET	15.2
3800 BELMONT STREET	15.38
3801 ABBOTT STREET	15.38
3801 BELMONT STREET	21.68
4208 CAMPBELL STREET	14.37
4213 FORT STREET	86.25
4209 FORT STREET	88.47
4161 FORT STREET	88.56
4160 GARRY STREET	88.59
4121 ELLICE STREET	83.93
4129 ELLICE STREET	83.93
4137 ELLICE STREET	83.93
4145 ELLICE STREET	83.93
4153 ELLICE STREET	83.93
4161 ELLICE STREET	83.82
4117 ELLICE STREET	83.82

FUTURE LONG-TERM GROWTH TOTAL 107
PART B: SOUTH EAST MITIGATION AREA % EXEMPT**CIVIC ADDRESS**

4200 EAST BYPASS SERVICE ROAD	82.67
6201 E PRIMROSE GREEN DRIVE	44.87
4300 EAST BYPASS SERVICE ROAD	83.83
6000E PRIMROSE GREEN DRIVE	99
2801 ANAQUOD ROAD	65.61
2331 ANAQUOD ROAD	70.38
2401 EAST BYPASS SERVICE ROAD	17.94
2400 EAST BYPASS SERVICE ROAD	17.94
4000 EAST BYPASS SERVICE ROAD	85.76
2900 EAST BYPASS SERVICE ROAD	74.75
6200E PRIMROSE GREEN DRIVE	74.8

SOUTH EAST MITIGATION AREA TOTAL 11

**PART C: AGRICULTURAL PROPERTIES IN NEW NEIGHBOURHOOD (300K POPULATION)
RECEIVING FURTHER MITIGATION**

CIVIC ADDRESS	% EXEMPT
1760 N COURTNEY STREET	52.55
4800 CAMPBELL STREET	89.59
600 PINKIE ROAD	72.01
11400 DEWDNEY AVENUE	66.26
13000 DEWDNEY AVENUE	56.72
10600 DEWDNEY AVENUE	65.18
AGRICULTURAL PROPERTIES IN NEW NEIGHBOURHOOD (300K POPULATION) RECEIVING FURTHER MITIGATION TOTAL	6
TOTAL	124

**Account has a statutory exemption.

Notes: Levies are estimated based on approved 2020 Municipal & Library mill rates and 2020 education rates.

ABSTRACT

BYLAW NO. 2020-25

THE PROPERTIES EXEMPT FROM TAXATION AS A RESULT OF THE 2013 MUNICIPAL BOUNDARY ALTERATION BYLAW, 2020

PURPOSE:	To exempt certain properties from property taxes in whole or in part for the 2020 financial year as a result of the 2013 municipal boundary alteration.
ABSTRACT:	Provide property tax exemptions to owners and occupants of land that was annexed into the City of Regina as a result of the 2013 municipal boundary alteration.
STATUTORY AUTHORITY:	Subsection 262(3) of <i>The Cities Act</i> , section 21 of <i>The Education Property Tax Act</i> and sections 9 and 11 of <i>The Education Property Tax Regulations</i> .
MINISTER'S APPROVAL:	N/A
PUBLIC HEARING:	N/A
PUBLIC NOTICE:	N/A
REFERENCE:	Report CM20-8 from the April 15, 2020 City Council meeting
AMENDS/REPEALS:	N/A
CLASSIFICATION:	Administrative
INITIATING DIVISION:	Financial Strategy and Sustainability
INITIATING DEPARTMENT:	Assessment, Tax & Utility Billing