Appendix A: The Regina Property Tax Bylaw, 2020 and The Education Property Tax Bylaw, 2020

This report includes information to be approved by Council to prepare *The Regina Property Tax Bylaw, 2020* and *The Education Property Tax Bylaw, 2020*. The tables below outline the classes/subclasses and mill rate factors for each taxing authority.

Municipal Mill Rate

The proposed 2020 municipal mill rate was tabled with City Council on December 9, 2019 in report CM19-15 2020 General and Utility Operating Budget and 2020-2024 General and Utility Capital Plan document. Council approved a municipal mill rate of 8.37161 for 2020.

This represents a 3.25 per cent increase for all programs and services, comprised of a 2.75 per cent increase plus a 0.5 per cent increase for establishing dedicated funding to the improvement of recreational infrastructure.

Regina Public Library Mill Rate

At the November 13, 2019 Executive Committee meeting, the Regina Public Library submitted its 2020 proposed budget on report EX19-35. At the December 9, 2019 meeting of City Council, the Regina Public Library budget, as reported in CM19-15, was approved.

The 2020 Library mill rate will be set at 0.74971 pursuant to *The Public Libraries Act*, which represents a 2.3 per cent increase over 2019.

Regina's Warehouse Business Improvement District

Regina's Warehouse Business Improvement District has submitted its proposed 2020 mill rate representing no change in rate from 2019.

Regina Downtown Business Improvement District

The Regina Downtown Business Improvement District has submitted its proposed 2020 mill rate representing no change in rate from 2019.

Education Mill Rate

Provincial education property tax rates are set by the Government of Saskatchewan. Typically, the rates are set with the provincial budget. The Provincial Government has advised that the mill rates will not change in 2020 and remain the same as last year. The mill rates set by the Government apply to both school divisions in Regina.

Table 1: Mill Rate Factors by Subclass			
Property Class	Property Subclass	Mill Rate Factor	
Residential	Residential (including condominiums) and Multi- Family	0.91152	
Commercial and Industrial	Commercial and Industrial	1.21040	
	Golf Courses	0.78654	
	Resource Property	1.21040	
Agriculture	N/A	1.21040	

Table 2: Mill Rates by Taxing Authority			
Taxing Authority	Mill Rate		
Municipal	8.37161		
Library	0.74971		
Regina's Warehouse Business Improvement	0.50396		
Regina Downtown Business Improvement	0.59970		

Table 3: Education Property Tax Mill Rates by Property Class		
Agricultural Property Class	1.43	
Residential Property Class	4.12	
Commercial and Industrial Property Class	6.27	
Resource Property Class	9.68	