



CITY COUNCIL

**Wednesday, April 15, 2020
11:00 AM**

Henry Baker Hall, Main Floor, City Hall



OFFICE OF THE CITY CLERK

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**Agenda
City Council
Wednesday, April 15, 2020**

CONFIRMATION OF AGENDA

COMMUNICATIONS, CITY MANAGER'S REPORT, PUBLIC NOTICE BYLAW AND BYLAWS

- CP20-7 Regina Exhibition Association Limited: Amendment to Bylaw 2015-25 Limited Borrowing and Guarantee Bylaw Regina Exhibition Association Limited (REAL)

Recommendation

That City Council receive and file this communication.

- CP20-8 Regina & District Chamber of Commerce: CC City Manager CM20-8

Recommendation

That City Council receive and file this communication.

- CP20-9 ATU 588, CUPE Local 21 and CUPE Local 7: COVID-19 Financial Update

Recommendation

That City Council receive and file this communication.

- CP20-10 Regina Citizen's Public Transit Coalition: COVID-19 Update

Recommendation

That City Council receive and file this communication.



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CM20-8 COVID-19 Financial Update

Recommendation

That City Council:

Responding to COVID-19 Financial Impacts

1. Address the shortfall in operating revenues to cover the anticipated additional costs in 2020 created by the COVID-19 pandemic and approve the following:
 - a. Adjust operating programs and services as outlined in Appendices D (Open Space Service Levels), E (Spring Sweep Program) and F (Transit Service Enhancements);
 - b. Direct Administration to implement expense reduction measures up to \$7,400,000 as identified on page 11 of this report; and
 - c. Defer up to \$7,200,000 of capital programs and projects with the funding to be redirected to offset operating costs created by the pandemic as identified on page 11 of this report.

Property Tax Related

2. Approve *The Regina Property Tax Bylaw, 2020* and *The Education Property Tax Bylaw, 2020*, as prepared by the City Solicitor and which sets out the rates as outlined in Appendix A.
3. Delegate authority to the Executive Director, Financial Strategy and Sustainability or their delegate to finalize and approve amendments to the property tax collection and payment agreement that the City has with the Government of Saskatchewan to allow the City to pay the education portion of the taxes as it is collected instead of based on the collection pattern from the previous year.
4. Delegate authority to the Executive Director, Financial Strategy and Sustainability or their delegate to finalize and approve amendments to the property tax collection and payment agreement that the City has with the Regina Roman Catholic Separate School Division No. 81 to allow the City to pay the education portion of the taxes as it is collected instead of based on the collection pattern from the previous year.



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5. Delegate authority to the Executive Director, Financial Strategy and Sustainability or their delegate to finalize and approve amendments to the property assessment and taxation services agreement that the City has with the Global Transportation Hub Authority to allow the City to pay the Global Transportation Hub levy as it is collected instead of based on the collection pattern from the previous year.
6. Authorize the City Clerk to execute addendums to amend the agreements referred to in recommendations 3, 4 and 5 upon review by the City Solicitor.
7. Approve the property tax exemptions as listed in Appendix B subject to the Government of Saskatchewan approving the exemption or partial exemption of the education portion of the taxes for amounts that are \$25,000 or greater.
8. Authorize the Executive Director Financial Strategy & Sustainability or his delegate to apply to the Government of Saskatchewan on behalf of property owners for any exemption of the education portion of the taxes that is \$25,000 or greater as outlined in Appendix B.
9. Approve *The Properties Exempt from Taxation as a result of the 2013 Municipal Boundary Alteration Bylaw, 2020* as prepared by the City Solicitor and which sets out the property tax exemptions outlined in Appendix B.

REAL

10. Authorize the Executive Director, Financial Strategy and Sustainability for the City to negotiate, approve and enter into all necessary agreements with The Regina Exhibition Association Limited (REAL) and HSBC Bank Canada on behalf of the City and generally to do all things and to execute all documents and other papers in the name of the City, in order to facilitate the change to REAL's credit facilities as outlined in Appendix C to this report;
11. Instruct the City Solicitor to prepare amendments to Bylaw 2015-25, being *The Regina Exhibition Association Limited Borrowing and Guarantee Bylaw, 2015* to amend the credit facilities in that Bylaw based on the terms and conditions authorized by the Executive Director, Financial Strategy and Sustainability and Appendix C to this report;



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12. Pursuant to clause 5.2(f) of the Unanimous Member's Agreement for REAL, REAL is authorized to amend the credit facilities outlined in REAL's loan with HSBC Bank Canada based on Appendix C to this report on the condition that the amendments do not increase the existing maximum loan amount of \$13,000,000;
13. Authorize the Executive Director, Financial Strategy and Sustainability, as the City's proxy, to exercise the City's voting rights in REAL to approve any organizational resolutions or documents that may be required of REAL in relation to the proposed changes to the credit facilities in Bylaw 2015-25 as outlined in this report;

Housing Incentive Program

14. Amend the Housing Incentives Policy to add the following provision:

“6.1.16 Notwithstanding Section 6.2.6, in response to, and during the COVID-19 pandemic crisis, and under similar emergency measures, the Executive Director, City Planning and Community Development has discretion to relax the requirement that an Occupancy Permit is issued before grant payments for affordable rental housing applications are disbursed where construction of the project is near completion and the applicant has entered into a capital contribution agreement with the City.”

Delegation of Emergency Powers

15. Delegate authority to the City Manager or designate to exercise any powers of a local authority, City or City Council under any legislation, order or otherwise, and any actions which must be authorized or approved by Council are hereby authorized, except those authorities that are not permitted by law to be delegated provided that the authority is required to be exercised in response to the pandemic emergency. The City Manager shall notify Council of any exercise of authority pursuant to this resolution as soon as reasonably possible and Council shall retain the right to cancel or amend any decisions made by the City Manager under this authority.

- | | |
|---------|---|
| 2020-18 | THE HOUSING INCENTIVE PROGRAM TAX EXEMPTION BYLAW, 2020 (No. 2) |
| 2020-22 | THE REGINA EXHIBITION ASSOCIATION LIMITED BORROWING AND GUARANTEE AMENDMENT BYLAW, 2020 |



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- 2020-23 THE REGINA PROPERTY TAX BYLAW, 2020
- 2020-24 THE EDUCATION PROPERTY TAX BYLAW, 2020
- 2020-25 THE PROPERTIES EXEMPT FROM TAXATION AS A RESULT OF THE
2013 MUNICIPAL BOUNDARY ALTERATION BYLAW, 2020

ADJOURNMENT



April 8, 2020

City of Regina Council
 Attention: Chris Holden
 City Manager
 City of Regina
 14th Floor – 2476 Victoria Avenue
 Regina SK S4P 3C8

**RE: Amendment to Bylaw 2015-25 Limited Borrowing and Guarantee Bylaw
 Regina Exhibition Association Limited (REAL)**

Good Afternoon Your Worship, Members of Council and City Administration,

I wanted to begin with an expression of appreciation and gratitude for your leadership as a City Council, the leadership and support we have been receiving from your Administration, and for your tireless dedication to the health of our community and everyone who calls Regina home. Your professionalism and steadfast leadership in the management of the COVID-19 pandemic is deeply appreciated. On behalf of the entire REAL Team, we would like to extend a sincere thank you and warm and well wishes to the entire City of Regina Team.

With the recent Public Health Order that legally prevents the Regina Exhibition Association Limited (REAL) from performing the core duties and responsibilities of the organization, our business model has fundamentally changed for an indefinite period of time. As an organization, our business depends on the revenue from events, rentals, and public gatherings to support the fundamental sustainability of operations. With the Public Health Order and our corporate dedication to the highest level of compliance and support, we have seen our business change overnight. As a municipally-owned Not-For-Profit organization, this has had an immediate and material impact on the sustainability of our operations.

The impact of a global pandemic will never be favorable for any business, and we recognize and appreciate we are not alone in the management of troubling economic conditions. As such, we empathize with the many other organizations trying to find a path forward towards sustainability. Still, as it relates to the operational cycle for REAL, the timing we face, the impact on our business truly could not be more unfortunate. Our business traditionally and historically operates at a loss between January and May of each operating year. The business then depends on strong mid-late year

performance, primarily related to events, to deliver modest annual earnings that we annually reinvest into the City-owned assets on Evraz Place. We find ourselves in a position of elevated financial risk with COVID-19 hitting our company in our down business cycle and with the need to prepare for the recovery of our business at potentially the highest demand for our operational abilities. We find ourselves faced with compounding pressures of managing our business to the current operational revenue loss while trying to balance our current and potential needs for operational readiness and business continuity.

REAL has been meeting with City Administration on a weekly basis providing details of the current cash flow situation and reviewing a cash model that has been forecasted out to the end of the year. REAL has developed staffing models to address the ever-changing needs to manage this pandemic at the same time as maintaining the facilities and delivery on community programming, such as the REACH lunch program. REAL has also been extremely diligent in managing accounts payable, collecting on outstanding accounts receivable as well as applying for all government funding programs our organization may be eligible for. With the impact, our business has seen on revenues, and the timing and eligibility to access funding programs, our organization finds itself with a need to access available financial facilities to support business continuity. We recognize that we will need your support as our owners in this request, we are not asking for increased borrowing thresholds at this time, but we are asking for your support in accessing the existing credit facilities to support day to day operations.

REAL's current credit facilities include an operating line and term loans for capital purchases that total \$13M, which have been guaranteed by the City. Existing credit facilities provide REAL access to \$3M in an operating line, \$9M in capital term loans, and \$1M for an exchange swap facility and corporate credit card limit.

REAL's cash flow model is built on a conservative approach – meaning we are looking at worst-case scenarios. We have accounted for modest operational costs, developed plans to manage staffing costs carefully, accounted for refunds on the cancellation of events, and taken advantage of Federal, Provincial, and Municipal relief programs. Based on these plans and models, current, short term cash flow projections indicate REAL is fast approaching the current operating line to be maxed at \$3M by the week of April 26, 2020.

REAL has worked closely with City Administration to develop an approach to address the short term cash needs and to assist with the long term cash requirements to the end of 2020. This approach reallocates the current amount of the available capital term loan value and the exchange swap (\$3.8M) to the operating line, thus making it accessible for REAL and meeting REAL's long term forecasted cash requirements until the end of 2020.

It is important to reiterate the current cash flow model does take a worst-case scenario approach, which means that REAL has not accounted for any payments received from outstanding accounts or potential revenue that may be generated by the reactivation of our site or the provision of other services that may be required to support the state of emergency we find ourselves in. This delegation

is certainly not one that we as an organization issue without sensitivity and disappointment; however, in accordance with the Public Health Order issued by the Province of Saskatchewan and the directives issued by the City of Regina, our business, until further notice is simply not sustainable.

We trust you can appreciate, the cash flow risk is deeply concerning to an organization and a volunteer Board of Directors who operate on behalf of the City of Regina, and we can appreciate that as a City, there are far greater priorities than the coordination of the finances of REAL during a time of global crisis; however, in alignment with the Unanimous Members Agreement (UMA) and current funding agreements we do require formal approval, from Council, to make the required changes to our credit facilities in order to sustain our operations for the foreseeable future.

As our owner, sole-shareholder, and partner, we truly look forward to returning to our once-prosperous events, entertainment, recreation, sport, and cultural business, but until those times return we are in search of approval from Council to amend By-Law #2015-25 to provide REAL access to the remaining credit facilities included in the guarantee of \$13M.

We can appreciate that this request is delivered at a time of crisis for the City of Regina and if there were viable alternatives that would certainly have been our preference that said, this is the reality we face.

Your attention and response will be greatly appreciated and will support our Team and the Board of Directors in advancing the corporate direction with the endorsement and consent of our owner and sole-shareholder. As always, we remain committed to working alongside the City of Regina Team and towards the greater interests of our community, should you have alternative suggestions we would be delighted to consider all options available at this time.

Sincerely,



Tim Reid
President & Chief Executive Officer
REGINA EXHIBITION ASSOCIATION LIMITED



April 14, 2020

Re: CC City Manager CM20-8

COVID-19 is having a dramatic impact in all our lives in one way or another. We can appreciate that there is a significant impact on all levels of government as well as virtually every other group within our community, province, country and indeed the global village. The impact has been catastrophic to many and we still do not know when this might end.

Property tax is the most regressive tax being utilized by governments today. While it was an effective measurement of wealth long ago it is not today. Property tax does not factor in ability to pay which is contrary to more progressive forms of taxation like income and sales taxes.

One of the greatest challenges with property tax in a COVID-19 environment is that it does not take into account that in many cases those businesses that have been deemed non-essential have no cash flow because there are no transactions and no revenue generated but the tax remains. We appreciate that Regina City Council has deferred payment of the tax, but the grim reality faced by many businesses is that they still do not have the revenue to pay the tax even if it is down the road.

We respectfully request that Regina City Council consider providing relief to non-residential property owners by reducing the municipal portion of property taxes by 25% in 2020 by using reserves to backfill the shortfall and then increasing the mill rate factor in 2021 – 2025 for the non-residential class of properties to repay the entire amount. Essentially what we are asking for is a program to help businesses today that businesses and not the city nor residents would pay for over time. Moreover, we would like Regina City Council to strongly encourage all non-residential property owners to pass on the reduction in 2020 to their tenants.

We arrived at the 25% factor by estimating that the worst part of this crisis will be 90 days in duration but we can appreciate that it may be much longer and there is perhaps even a glimmer of hope that it may be shorter.

Thank you for the opportunity to provide input at this most challenging time for all of us.

John Hopkins
Chief Executive Officer

ATU 588

CUPE Local 21

CUPE Local 7

April 15, 2020

City Council

City of Regina Queen Elizabeth II Court

Regina, SK, S4P 3C8

Re: COVID-19 Financial Update

ATU 588, CUPE Local 21 and CUPE Local 7 are providing this joint submission to City Council regarding possible measures the City of Regina, at the direction of City Council are considering at today's meeting. As unions, we represent the City of Regina employees from Transit, Outside Workers and Inside Workers. This range includes Transit Drivers, Mechanics, Customer Service Representatives, Equipment Operators, Building Officials, Recreation and Facilities Workers, Dispatchers, Foresters and Pest Control, Administrative Staff and all of your front-line employees that are the face of the Citizens of the City of Regina.

Our memberships take pride in the work we perform and, in some cases, through this pandemic, are possibly putting their own lives and their families health on the line to come to work and perform the critical services required to keep the City running. We commend the City in taking precautions to ensure our members that continue to work are doing so safely and we will continue to work with Management to ensure that the safety of our members is a priority.

Today, each of you are likely tasked with a very difficult set of variables to consider. Based on the information being provided to you, that based on "worst case scenario" the City could lose \$20M in revenue. We are writing to you to provide some information regarding ensuring that your employees and our members are adequately supported during these difficult times.

We are aware that many people have faced layoffs in these past weeks, the City itself laid off over 350 casual employees, the bulk from CUPE Local 21, but also deferred the recall of approximately 450 other casual members from CUPE Local 21. Local 21's casual brothers and sisters, your electorate, are the foundation of Local 21. These are employees who seasonally commit to working for the City to work on our roads, in our parks and on our underground infrastructure. They are the ones who will one day become our permanent workforces, the ones who go on to have 30 year plus careers and some will even become Leaders in this organization. Now these employees, some of them with over 20 years of service, are placed on hold, unsure of what the future holds for them and their families. How the casual workforce is treated during this pandemic will echo across generations and manifest itself as workplace disdain, distrust, and dissension if they feel discarded during these unprecedented times. We ask that you seriously consider if there is more that as an employer you can do for them.

Based on comments by the Mayor and our City Manager, we are still hopeful that the City will not be considering any further layoffs of any employees. We know that the longer the measures to control the epidemic last, the more difficult these hopes, commitments and conversations will be. We are asking that we be considered your partners in these decisions, as we bring a different perspective to the table, the one of your front-line employees. Without that perspective and knowledge, Management might miss the simplest corrections and opportunities.

The Unions are the ones your employees turn to when they are unsure or when they have concerns, and where they bring safety concerns that are being ignored by management. We are the truth for employees. Accepting that and including us in these most difficult conversations and decisions, ensures that all considerations are on the table and that, as the unions representing these employees, we have heard your thoughts and considerations and understood your rationale. Leaving us out of these vital decisions and options, will only lead to misinformation, confusion and a “left behind by the employer” feeling.

ATU 588, CUPE Local 7 and CUPE Local 21 is requesting City Council and Administration to provide all laid off employees the Supplemental Unemployment Benefit Program (SUB) that is available to employers. The purpose of a SUB plan is to provide supplemental payments to Employment Insurance (EI) benefits during a period of unemployment due to temporary stoppage of work; training; illness, injury or quarantine. This allows an employer to supplement employees who are receiving EI to up to 95% of their normal weeks earning. Below is a basic example on how it works:

SUB payable when the employee is receiving EI benefits and has no other earnings.	
a. Employee's normal weekly earnings	\$1,000
b. Employee's other earnings	\$0
c. 95% of normal weekly earnings	\$950
d. Maximum EI payment	\$573
e. Calculation of maximum SUB payment (C – D = E)	\$377

The cost of a SUB plan or recalling staff, safely, pales in comparison to the workplace efficiency we risk losing if a workforce feels like they are disposable or forgotten. These options provide financial security to your employees, as well as lower the stress on already limited resources, such as food banks. We implore you to look at your reserve funding to help our members in this time of great need and uncertainty. If a worldwide pandemic is not enough of a catalyst to access that funding, what is?

While ATU has found that they are in a different position than their CUPE Brothers and Sisters, they understand that they could very well find themselves in a very similar position very soon and encourage City Council to seriously consider a SUB plan for all laid off employees.

This decision would be a signal to our memberships and all your employees that they will be looked after if decisions regarding the service levels need to happen in areas like Transit, Parks, Roadways, etc.

At a time that some employees are literally putting their lives at risk for the citizens of this city, they deserve a commitment from their employer that their income will be secure in the event layoffs occur. They have earned that piece of mind.

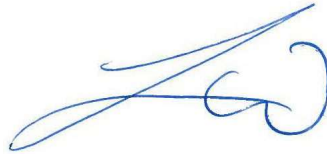
We are all in this together as One City One Team, our joint submission shows our commitment to work together with the City of Regina. The City of Regina cannot claim to be an employer of choice if we do not choose our employees first. This is a time the people of Regina require strong leadership. We trust you will make the appropriate decision.

Thank you,

A stylized signature in dark ink, consisting of a large, loopy 'K' followed by a horizontal line.

Kevin Lucier

ATU 588

A stylized signature in blue ink, featuring a large, sweeping 'L' and a circular flourish.

Laird Williamson

CUPE Local 21

A stylized signature in blue ink, with a series of connected loops and a long, sweeping tail.

Richel Nixon

CUPE Local 7

April 14, 2020

Hello,

I'm Terri Sleeva. I am with a local Regina group, the Regina Citizen's Public Transit Coalition (RCPTC). We used to get together once a month to discuss the our transit issues. We have enjoyed working with city officials to come to positive solutions for a better city of Regina.

Currently, our lives have become much more complicated but we are looking forward to a new normal which will focus on the environment and using public transit in a better way.

Thank you for providing essential transit services while waiving the fees due to the COVID-19 crisis. It is our intention to continue our efforts to request that the city provide free transit but in incremental steps which have been outlined in the "2020 Transit Challenge" that was sent to you earlier. The crisis we are in has shown us this is possible.

Premier Scott Moe announced today that he is considering relaxing the restrictions next week with the COVID-19 pandemic.¹ It has become a concern that employees such as cashiers at grocery stores who are essential, are going to be transported in close quarters with other passengers on buses. This does not bode well for social distancing. We need more buses with fewer passengers on each in the foreseeable future.

I realize that the city is envisioning savings with these system cuts but the lives of people using public transit are being impacted negatively. Greater savings could be achieved through not subsidizing private vehicles. Regina citizens and especially those who have a lower income deserve a quality service, not piecemeal offerings. Please take this into consideration in your decision-making.

In hoping that we have a positive resolution,

Terri Sleeva

¹ <https://www.theglobeandmail.com/canada/article-saskatchewans-plan-to-reopen-the-economy-could-come-next-week/>

COVID-19 Financial Update

Date	April 15, 2020
To	City Council
From	Financial Strategy & Sustainability
Service Area	Financial Strategy & Sustainability
Item No.	CM20-8

RECOMMENDATION

That City Council:

Responding to COVID-19 Financial Impacts

1. Address the shortfall in operating revenues to cover the anticipated additional costs in 2020 created by the COVID-19 pandemic and approve the following:
 - a. Adjust operating programs and services as outlined in Appendices D (Open Space Service Levels), E (Spring Sweep Program) and F (Transit Service Enhancements);
 - b. Direct Administration to implement expense reduction measures up to \$7,400,000 as identified on page 11 of this report; and
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Property Tax Related

2. Approve *The Regina Property Tax Bylaw, 2020* and *The Education Property Tax Bylaw, 2020*, as prepared by the City Solicitor and which sets out the rates as outlined in Appendix A.
3. Delegate authority to the Executive Director, Financial Strategy and Sustainability or their delegate to finalize and approve amendments to the property tax collection and payment agreement that the City has with the Government of Saskatchewan to allow

the City to pay the education portion of the taxes as it is collected instead of based on the collection pattern from the previous year.

4. Delegate authority to the Executive Director, Financial Strategy and Sustainability or their delegate to finalize and approve amendments to the property tax collection and payment agreement that the City has with the Regina Roman Catholic Separate School Division No. 81 to allow the City to pay the education portion of the taxes as it is collected instead of based on the collection pattern from the previous year.
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6. Authorize the City Clerk to execute addendums to amend the agreements referred to in recommendations 3, 4 and 5 upon review by the City Solicitor.
7. Approve the property tax exemptions as listed in Appendix B subject to the Government of Saskatchewan approving the exemption or partial exemption of the education portion of the taxes for amounts that are \$25,000 or greater.
8. Authorize the Executive Director Financial Strategy & Sustainability or his delegate to apply to the Government of Saskatchewan on behalf of property owners for any exemption of the education portion of the taxes that is \$25,000 or greater as outlined in Appendix B.
9. Approve *The Properties Exempt from Taxation as a result of the 2013 Municipal Boundary Alteration Bylaw, 2020* as prepared by the City Solicitor and which sets out the property tax exemptions outlined in Appendix B.

REAL

10. Authorize the Executive Director, Financial Strategy and Sustainability for the City to negotiate, approve and enter into all necessary agreements with The Regina Exhibition Association Limited (REAL) and HSBC Bank Canada on behalf of the City and generally to do all things and to execute all documents and other papers in the name of the City, in order to facilitate the change to REAL's credit facilities as outlined in Appendix C to this report;
11. Instruct the City Solicitor to prepare amendments to Bylaw 2015-25, being *The Regina Exhibition Association Limited Borrowing and Guarantee Bylaw, 2015* to amend the credit facilities in that Bylaw based on the terms and conditions authorized by the Executive Director, Financial Strategy and Sustainability and Appendix C to this report;
12. Pursuant to clause 5.2(f) of the Unanimous Member's Agreement for REAL, REAL is authorized to amend the credit facilities outlined in REAL's loan with HSBC Bank Canada based on Appendix C to this report on the condition that the amendments

do not increase the existing maximum loan amount of \$13,000,000;

13. Authorize the Executive Director, Financial Strategy and Sustainability, as the City's proxy, to exercise the City's voting rights in REAL to approve any organizational resolutions or documents that may be required of REAL in relation to the proposed changes to the credit facilities in Bylaw 2015-25 as outlined in this report;

Housing Incentive Program

14. Amend the Housing Incentives Policy to add the following provision:

“6.1.16 Notwithstanding Section 6.2.6, in response to, and during the COVID-19 pandemic crisis, and under similar emergency measures, the Executive Director, City Planning and Community Development has discretion to relax the requirement that an Occupancy Permit is issued before grant payments for affordable rental housing applications are disbursed where construction of the project is near completion and the applicant has entered into a capital contribution agreement with the City.”

Delegation of Emergency Powers

15. Delegate authority to the City Manager or designate to exercise any powers of a local authority, City or City Council under any legislation, order or otherwise, and any actions which must be authorized or approved by Council are hereby authorized, except those authorities that are not permitted by law to be delegated provided that the authority is required to be exercised in response to the pandemic emergency. The City Manager shall notify Council of any exercise of authority pursuant to this resolution as soon as reasonably possible and Council shall retain the right to cancel or amend any decisions made by the City Manager under this authority.

ISSUE

Administration is continuously monitoring the City of Regina's financial position and the impact of COVID-19 on it. The pandemic affects our local and global economy and is creating financial impacts on the City as well as our community including residents and businesses.

The City is taking urgent actions to anticipate and respond to the pandemic in alignment with public health direction. However, these necessary actions are affecting the City of Regina's operations, 2020 financial results, and have the potential of impacting long-term financial viability.

IMPACTS

Strategic Impacts

The financial impact of COVID-19 not only impacts businesses and residents, but also the City of Regina. The impacts on the City of Regina's operations and financial position are not unique, as all municipalities are facing similar challenges, including revenues and cashflows being negatively impacted, the suspension or moderation of service delivery, provision of additional services to fill gaps in services provided to the most vulnerable, and the provision of financial relief to residents and businesses to the extent municipalities can afford to do so.

Of the three levels of government, cities and municipalities have the least financial flexibility to manage these challenges. Administration will continue to work with the other two levels of government to seek financial assistance to meet the needs of our community and the City.

As the current emergency situation is changing so rapidly, the report also discusses and makes recommendations respecting the delegation of additional powers to the City Manager in order to facilitate timely emergency response.

Financial Impacts

As the City of Regina works to address immediate needs related to the pandemic and respond to public health orders, pressures are being placed on the City's 2020 budget and financial position. Unlike other levels of government, the City cannot legally run a deficit. As a result, the City needs to adjust planned spending, use reserves, or receive financial assistance from the other two levels of government to offset the financial impact of COVID-19 on the City's financial position.

This report identifies the current projected 2020 forecasted financial impact of COVID-19 on the City, and Administration's planned response to those projected financial impacts including recommendations to City Council. Like all forecasts, the financial impacts projected in this report reflect a point in time estimate and will change as new information and additional actions are taken to respond to the public health emergency.

The report also addresses other financial matters related to responding to the impacts of COVID-19 and the City's financial position including addressing the Regina Exhibition Authority's (REAL) cash flow challenges, proposed amendments to the Housing Incentive Policy to assist local housing providers to continue to develop new affordable rental housing through the pandemic, and City Council approval of the 2020 property tax bylaws.

COMMUNICATIONS

Throughout the COVID-19 pandemic, the City of Regina has been providing information to citizens and the community about service and program adjustments, as well as encouraging adherence to the public health orders to meet our top priority. Our top priority is the health and safety of our employees and community.

This information has been shared on [Regina.ca/coronavirus](https://regina.ca/coronavirus) and social media platforms like Twitter and Facebook. We have been issuing public service announcements and providing an opportunity for regular media briefings. Administration will continue to provide accurate information, as quickly as possible as we continue to respond to this ever-evolving situation.

In respect to this report, public notice was issued on April 7, 2020 of the intent to consider amendments to the borrowing and guarantee bylaw for the Regina Exhibition Association Limited and of the intention to consider moving capital funding to the City's operating budget. Notices were placed in the Regina Leader Post, on the public notice board at City Hall, and on the City's website ([Regina.ca](https://regina.ca)).

Council decisions made as a result of this report will be communicated to the affected parties (Regina Exhibition Association Limited, Regina Downtown Business Improvement District, Regina's Warehouse Business Improvement District, Regina Public Library, Regina Roman Catholic Separate School Board, Province of Saskatchewan, and the Global Transportation Hub).

Property owners will receive a personalized tax notice by mail in late May/early June.

DISCUSSION

Forecasted Financial Impact of COVID-19

The following reflects Administration's current projection of the key financial impacts of COVID-19 on the City.

- Reduction in transit revenue due to the waiver of transit fees to allow for rear door access to transit buses thereby decreasing the interaction between drivers and passengers, while providing financial relief to those that use the transit system. Reduced revenues are partially offset by reduced salary costs and fuel savings related to the reduction in route frequency with the move to Saturday service levels during weekdays.
- Decreased revenue related to the closure of recreation, culture, and parks programs and related City facilities, partially offset by reduced salary expenditures related to the layoff of casual staff and reduction in the number of planned casual summer call backs.

- Decreased demand and/or activity volumes for other revenue-generating City services/activities including the collection of various fees, penalties, and fines.
- Decreased interest revenue earned on the City's cash/short term investments due to the lowering of interest rates, and decreased cash/investments in July through to September resulting from the deferral of the property tax deadline to September 30, 2020.
- Increased costs associated with expanded cleaning of buses, facilities, and procurement of supplies related to protecting staff and customers from COVID-19 like masks, gloves, hand sanitizer and other personal protective supplies.
- Increased expenses related to supporting the mobilization of community social services for those most vulnerable.

The forecasted savings for the recreation, culture and parks programs includes reduced casual summer call backs related to recommended adjustments to service levels due to COVID-19 for golf courses, forestry, pest control, horticulture, cemeteries, and parks maintenance. Appendix D provides detail on these recommended service level adjustments.

The following table projects the forecasted financial impacts of COVID-19 based on three scenarios, April 30th, June 30th, and September 30th. Taking the June scenario as an example, if by the end of June things start returning to normal, the forecasted COVID-19 financial impact on the City is a negative \$12.1 million for the year.

	Net Financial Impact (\$ Millions)		
	30-Apr-20	30-Jun-20	30-Sep-20
Tax-Supported Service			
Transit	(1.2)	(3.3)	(5.0)
Parks, Rec & Culture	(0.6)	0.4	(1.4)
Current Tax Penalties	(0.8)	(0.8)	(0.8)
Traffic & Parking Fines Revenue	(1.0)	(2.4)	(4.2)
Investment Income	(3.0)	(3.0)	(3.0)
Amusement Tax	(0.2)	(0.5)	(0.8)
Total Tax-Supported Service	(6.8)	(9.6)	(15.2)
Non-Tax Supported Service			
Solid Waste-Landfill	0.0	(0.8)	(2.7)
Planning & Development	(0.5)	(1.3)	(2.4)
Total Non-Tax Supported Service	(0.5)	(2.1)	(5.1)
Total General Fund Impact	(7.3)	(11.7)	(20.3)
Utility Fund	(0.4)	(0.4)	(0.4)
Total Utility Fund Impact	(0.4)	(0.4)	(0.4)
Total General & Utility Fund Impact	(7.7)	(12.1)	(20.7)

An organization's financial operating position is its revenues less expenses which will result in a surplus or deficit. As noted in the above table, based on the three scenarios above, the operating financial impact of COVID-19 has a projected negative impact ranging from \$7.7 million to \$20.7 million depending on how long the response to the pandemic lasts.

An organization's cash flow is different than its financial operating position and measures how much cash/short term investments an organization has on hand to pay its expenses like payroll and paying for goods and services acquired. Due to Administration's decision last year to move City funds from long-term to short-term investments to capture some capital gains and reduce investment risk while a policy review was being undertaken, the City has cash on hand that is quickly accessible.

As a result, while COVID-19 has a significant negative impact on the City's financial operating position, from a cash flow or cash on hand perspective, the City is in a relatively good position in the short to medium term. Administration will continue to actively monitor its cash flow position. Over the long term, potential negative impacts on cash flow include property taxes not being paid due to financial hardship, and how long the pandemic response measures are in place.

As noted above, financial projections also incorporate the financial impact of the City's assistance to residents and businesses, approved by City Council on March 20, 2020 (CM20-7), which include:

- Extending the property tax payment deadline for three months (to September 30, 2020) allowing property owners additional time to pay their 2020 property taxes without incurring a penalty.
- Suspending utility disconnections for six months (to September 30, 2020).
- Suspending late payment charges and suspending collection activities on all utility accounts until September 30, 2020.
- Continuing to provide essential transit services while waiving fees.
- Reducing parking enforcement efforts to focus only on addressing immediate public safety concerns.
- Mobilizing community social services for those most vulnerable. Appendix G has additional detail on the community social services actions the City has undertaken.

Other levels of government have also provided financial assistance to residents and businesses. Appendix H is provided as information and provides a comprehensive list of economic supports each province and territory, as well as federal government, has announced to support Canadians, individuals and businesses, due to the COVID-19 pandemic as of April 6, 2020 prepared by MNP LLP.

Administration's Planned Actions to Respond to the Financial Impact of COVID-19

Unlike other levels of government, *The Cities Act* (section 129(3)) specifies that cities cannot run a deficit. As a result, the City must cover the projected deficit by either finding a way to increase revenue during the year, reduce or reallocate planned expenditures to

address the deficit, draw from reserves, or receive financial assistance from other levels of government.

Administration's current and planned actions to respond to and offset the projected negative financial impacts of COVID-19 on the City's operating results include:

- Actively reducing operating expenses such as:
 - Managing position vacancy by suspending the filling of vacant position unless such positions are essential/critical to City operations.
 - Capturing projected fuel savings due to lower prices.
 - Reducing conference, education and related travel expenditures, many of which are already impacted by the pandemic.
 - Reducing consulting, contracting, and the use of other purchased services recognizing the impact of this will be reduced as the City's focus is on managing the impacts of COVID-19 and responding to public health orders.
 - Capturing projected savings in the Winter Road Maintenance Program given actual spending to date while also recognizing the Winter Road Maintenance Reserve is at its maximum suggested level and can be accessed should program costs be higher than forecast for the remainder of the year.
- Implementing service level adjustments to the Spring Sweep Program and deferring planned expansion of transit service enhancements due to the impact COVID-19 on these activities.
- Redirecting funding for some planned capital funding to operating to offset projected COVID-19 costs.
- Using funds in the Solid Waste, Planning & Sustainability, and Utility self-sustaining reserves to offset COVID-19 projected costs related to the financial impact of COVID-19 on these non-tax supported services.

Service Level Adjustments

Spring Sweep Program

Administration is recommending an adjustment to the service level of the Spring Sweep Program. It is recommended that no sweeping occur on residential (local) roads, and sweeping activities only occur on arterial and collector roads, including transit routes and boulevards. These roads are considered a priority and this service adjustment would be in alignment with other municipalities and provincial health orders. Approximately 80% of all ice control materials placed over the course of the winter are on arterial and collector roads, therefore most of this material would be removed.

Administration is recommending this reduced level of service for 2020 due to challenges associated with COVID-19. The recommendation results in a more realistic volume of work being completed in a restricted timeline (spring sweep typically starts in early April and is completed before the start of the road construction season). It will reduce reliance on equipment maintenance which mitigates and reduces the likelihood of staff working in close proximity (enhanced social distancing). Reduced reliance on equipment maintenance and repairs will also be beneficial to fleet maintenance if they start experiencing staff availability

issues. It also reduces the number of City staff and equipment in residential neighbourhoods at a time many residents are in their homes which increases the congestion of vehicles in residential neighbourhoods.

Savings associated with this adjustment in service for 2020 is estimated at \$400,000 and is detailed in Appendix E.

Delay Implementation of Enhanced Transit Services

Four new/expanded services were scheduled to begin at the end of April: two new services to the Regina Airport Authority and Westerra, an on-demand transit pilot, and the spring and summer U-pass program for University of Regina students. Administration is recommending a delay in the start of each of these services to the fall which will result in an operating savings of \$152,000. Should the current response to COVID-19 continue into September, it is recommended these service enhancements be delayed to the start of the new year resulting in savings of \$240,000.

Capital Funds Redirected to Operating Budget

Residential Road Renewal Program

Administration is recommending that nine residential road renewal projects planned and funded by \$6.4 million in 2020 current contributions (from 2020 property tax revenue) be deferred to next year with the funding redirected to offset increased operating costs associated with COVID-19. See Appendix I for a list of the nine projects.

In reviewing its road construction program, Administration has determined that these capital projects should not proceed in 2020 regardless of whether funds need to be redirected from the capital program to operating to offset increased costs due to COVID-19. These are large complex projects that are either full rebuilds or require full block concrete replacements. These projects require a full construction season to complete and the City is already 4-6 weeks behind due to its focus on responding to COVID-19. To proceed with these projects at this time would cause major inconvenience and access issues to residents that would likely span over two summers instead of one season.

Further, the first four projects listed in Appendix I include significant water infrastructure renewal components that would require temporary water hookups to be completed, which typically require staff or contractors to enter homes to establish the connection. Due to the temporary nature of these hookups and the requirement for staff to enter resident's homes, it is not recommended that temporary water connections be undertaken until the state of emergency and requirement for social distancing is lifted, further impacting the ability to complete these projects under current conditions.

Deferral of these projects and redirecting the funding to offset COVID-19 related operating costs also provides the opportunity to continue to seek financial assistance from the other levels of government to help offset the financial impact of COVID-19 on municipalities. As an example, if the federal government were to provide additional gas tax funding to help municipalities deal with the costs of COVID-19, these funds could be used to offset the impact of redirecting these funds from capital to operating.

Traffic Infrastructure Renewal

Administration is recommending that \$500,000 of the Traffic Infrastructure Renewal program be redirected to offset increased operating costs associated with COVID-19. This funding is used to ensure traffic assets such as traffic signals, are renewed to ensure on-going service levels. In reviewing the program, it was noted that the program has sufficient capital carryforward that can be used in 2020. As well, a significant amount of this work is typically done by out of province consultants/contractors, whose activities will likely be restricted due to reduction in out-of-province travel in response to managing COVID-19.

Recreation/Culture Capital Program

Administration is also recommending \$300,000 of unallocated funding in the Recreation/Culture Capital Program be deferred to also offset the projected financial operating impacts of COVID-19.

The following table summarizes Administration's planned actions to respond to the financial impact of COVID-19.

Planned Offsets	(\$ Millions)	
	30-Jun-20	30-Sep-20
Tax-Supported Service		
<i>Expense Reduction Measures:</i>		
Vacancy Management	2.8	4.1
Fuel	0.5	0.5
Professional & External Services	0.8	0.8
Conferences/Education/Training/Travel	1.0	1.0
Winter Road Maintenance Program	1.0	1.0
<i>Service Level Adjustments:</i>		
Street Sweeping Program	0.4	0.4
Transit	0.1	0.2
<i>Capital Redirected to Operating:</i>		
Residential Road Renewal Projects*	2.2	6.4
Traffic Infrastructure Renewal	0.5	0.5
Unallocated portion of Recreation/Culture Program	0.3	0.3
Total Tax-Supported Service	9.6	15.2
Non-Tax Supported Service		
Solid Waste Reserve	0.8	2.7
Planning & Sustainability Reserve	1.3	2.4
Total Non-Tax Supported Service	2.1	5.1
Total General Fund Impact	11.7	20.3
Utility Reserve	0.4	0.4
Total Utility Fund Impact	0.4	0.4
Total General & Utility Fund Impact	12.1	20.7

*As noted previously, in total \$6.4 million in residential road renewal projects are not recommended to proceed in 2020. Due to the timing of when the current emergency is over, should not all funds be required to cover the cost of COVID-19, the remaining funds could be moved back to the Residential Road Renewal Program as capital carryforward.

Property Taxes

Property taxes make up 55% of the City's General Fund operating revenues and are very important for the continued 2020 operations of the City and to ensure sufficient cash flow. Approval of the property tax bylaws is required before the City can issue the 2020 Property Tax notices. It is important that property tax owners receive their notices in a timely fashion so they can plan for the payment of taxes.

On March 20, 2020, Council approved the deferral of the property tax deadline to September 30, 2020 (previously June 30), to provide financial relief due to the financial impact of COVID-19 to businesses and residents. Approval of property tax bylaws does not preclude City Council from providing additional financial supports in the future should it decide to do so. All levels of government have provided financial support in response to COVID-19 with the other two levels of government best positioned financially to do so. Additional detail on the supports currently available are included in Appendix H.

Associated with the approval of the property tax bylaws is the required approval of the 2020 property tax exemptions related to the properties affected by the 2014 boundary alterations. As well, Administration has had successful discussions with the other taxing authorities to amend their monthly payment schedules to reflect the change in the 2020 property tax payment deadline to September 30, 2020 thereby reducing the impact on the City's cash flow position.

Regina Property Tax Bylaw, 2020 & The Education Property Tax Bylaw, 2020

City Council is required to pass a bylaw annually setting the mill rates for the City of Regina, Regina Public Library, Regina Downtown and Warehouse Business Improvement Districts, the property subclasses as well as set the mill rate factors for the City of Regina and Regina Public Library taxes. City Council approved the 2020 City of Regina Operating Budget and related municipal mill rate, as well as, the Regina Public Library mill rate in CR19-15 at its meeting on December 9, 2019. The Regina Downtown and Warehouse Improvement Business districts' mill rates represents no change to their mill rate (same as 2019). Council also passes a bylaw annually that allows it to levy and collect the education property taxes on the mill rates set by the Government of Saskatchewan.

The Regina Property Tax Bylaw, 2020 sets the mill rates to be levied on all taxable assessments in the city to raise the money required by the City of Regina, Regina Public Library and the business improvement districts for 2020.

The City of Regina enacts a separate *Education Property Tax Bylaw, 2020* which authorizes the City of Regina to levy and collect taxes on a property's taxable assessment on behalf of the Government of Saskatchewan and a separate school division where the separate school division has passed a bylaw to determine their own separate school division tax.

Appendix A outlines the classes/subclasses and mill rate factors for each taxing authority.

Boundary Alteration – 2020 Property Tax Exemptions

Properties affected by the 2014 boundary alteration requiring Council approval for 2020 property tax exemptions are identified in Appendix B. Property tax mitigation tools and principles for properties affected by the 2014 boundary alteration were approved in Report CM13-14: Reconsideration of 2013 Boundary Alteration and Report CR19-15: Boundary Alteration 2019 Property Tax Exemptions on February 25, 2019. These principles and tools were designed to plan the City's long-term growth needs, as outlined in the Design Regina:

The Official Community Plan Bylaw No. 2013-48 (OCP), while protecting the property owners from unreasonable financial hardship.

The recommendation for property tax exemptions outlined in Appendix B of this report are consistent with Council principles and past exemption approvals.

Tax Collection Agreements

The City of Regina has agreements in place with the Province of Saskatchewan, the Regina Roman Catholic School Division and the Global Transportation Hub Authority to collect property tax on their behalf and remit the property tax levied to the authority. The current agreements require the City to remit on a monthly basis the full amount of the property taxes levied based on prior year collection patterns.

For the 2020 tax year, Council approved extending the property tax deadline to September 30, 2020. With the payment deadline extension in place, the existing agreements with the other taxing authorities would put significant pressure on the City's financial resources. Through discussions with Administration, the Province of Saskatchewan, the Regina Separate School Board and the Global Transportation Hub Authority have all agreed to an addendum to the current agreements that would adjust the payment plans for 2020. Delegation of authority to enter into addendums to these agreements based on the verbal agreements with the Province of Saskatchewan, the Regina Roman Catholic School Division and the Global Transportation Hub Authority is required.

Regina Exhibition Association Limited (REAL)

The pandemic is greatly impacting the cashflow of REAL. The operations of REAL typically result in a cash outflow at the beginning of the year with cash inflows occurring through the summer and fall when the bulk of the shows and events take place on the property. While REAL has taken significant actions to reduce their operating expenses and related cash outflows, it is insufficient to ensure REAL has cash on hand to meet its payment obligations. Based on current projections, REAL will run out of cash to pay bills and payroll by early May.

The City passed Bylaw 2015-25 on March 23, 2015, allowing REAL to borrow up to \$13 million for the purpose of financing REAL's five-year capital plan and general operations. The borrowing is guaranteed by the City. As outlined in Appendix C, the \$13 million in borrowing is restricted to specific items (called "credit facilities") with \$3 million of the \$13 million being designated for an overdraft or operating line of credit facility. Within the \$13 million approved borrowing limit, there is currently approximately \$3.8 million in other facilities that REAL has not borrowed against or is currently using.

REAL and City Administration are recommending that these unused facilities of approximately \$3.8 million be reduced while increasing the overdraft/operating line of credit facility by \$3.8 million. While REAL owes the City approximately \$4 million related to its commitment to pay for the installation of certain food and beverage assets in the stadium, and discussions were underway to use the flexibility in their \$13 million borrowing limit to

meet this commitment, the current cash flow challenges require these funds to be used to increase REAL's line of credit at this time. Discussions will need to occur in the future to develop a plan for repayment of the outstanding \$4 million related to food and beverage assets.

The recommended updates to the bylaw do not change the \$13 million amount guaranteed by the City but increase the operating credit line while decreasing the capital and food and beverage equipment credit facility. The changes to the various credit facilities are outlined in Appendix C. Because these changes do not increase the \$13 million maximum, they do not change the City's current debt levels.

If approved, it is projected the additional operating line of credit will enable REAL to manage to the end of the year. While REAL has assessed the current situation with the lens of worst-case scenario, there continue to be risks associated with the continuation of the pandemic, such as rescheduling or cancellation of events such as the Farm Show, Queen City Exhibition, and the CFL season. If the COVID-19 pandemic continues, there may be a need to return in the fall to review further options to address cashflow.

Under REAL's Unanimous Member's Agreement as well as section 153 of *The Cities Act*, Council approval is required for any changes to REAL's debt. Bylaw 2015-25 is the bylaw that currently sets out REAL's credit facilities. Bylaw 2015-25 as amended will give REAL the financial flexibility to continue operations in the short term within their current maximum approved debt.

Housing Incentive Policy (HIP)

Under the Housing Incentives Policy (HIP) capital funds are not provided to an applicant until after the project has received an Occupancy Permit. Administration has received a request from a HIP applicant to waive the Occupancy Permit requirement and advance funding payment before projects are completed due to cash flow pressures from the slowdown in the economy and delays in construction from the need to maintain social distancing. Administration does not have authority to waive the Occupancy Permit requirement and are recommending that City Council adopt an emergency amendment providing the Executive Director, City Planning and Community Development with discretion to waive this requirement where:

- The affordable rental housing project is near completion.
- The applicant has entered into a legal agreement with the City.

The amendment will assist local housing providers in continuing to develop new affordable rental housing through the COVID-19 pandemic.

Under the HIP, the City's annual \$2.5 million maximum commitment to its affordable housing capital grant programs is funded from the Social Development Reserve. The recommended amendment to the HIP would only provide advanced capital payments to housing projects that have already received a funding commitment from the City.

Delegation of Emergency Powers to the City Manager

Because the current emergency situation with COVID-19 is changing so rapidly, it is recommended that Council, by resolution, delegate additional powers to the City Manager in order to facilitate timely emergency response.

The Cities Act (s.100(2)) permits a council to delegate (and authorize sub delegation of) any of its powers or duties, except those powers or duties set out in section 101. The following are some of the powers that cannot be delegated: power to make bylaws; power to borrow money, lend money, or guarantee the repayment of a loan and power to move capital moneys to an operating budget.

The resolutions attached to this report delegate all powers of Council to the City Manager except those that cannot be delegated by law. These powers are only to be used if reasonably required to respond to the emergency or make adjustments to City processes in response to the emergency. The City Manager shall notify Council of any exercise of authority pursuant to this resolution as soon as reasonably possible and Council shall retain the right to cancel or amend any decisions made by the City Manager under this authority.

DECISION HISTORY



On March 20, 2020, City Council approved the COVID-19 Update Report (CM20-7).

On December 9, 2019, City Council approved Report CM19-15 2020 General and Utility Operating Budget and 2020-2024 General and Utility Capital Plan document.

The original decision to approve REAL's debt of \$13M and provide a guarantee is set out in CR15-23 from the March 23, 2015 Council meeting.

Respectfully Submitted,

Respectfully Submitted,

	
Barry Lacey, Exec. Director, Financial Strategy & Sustainability 4/14/2020	Chris Holden, City Manager 4/14/2020

Prepared by: June Schultz, Director, Financial Services

ATTACHMENTS

Appendix A - Regina Property Tax Bylaw
Appendix B - Boundary Alteration
Appendix C - REAL Borrowing & Guarantee Bylaw 2015-25B15
Appendix D - Open Spaces Service Level Discussion
Appendix E - Spring Sweep Program
Appendix F - Transit Service Level Discussion

Appendix G - Mobilization of Community Social Services for the Vulnerable Population
Appendix H - Provincial Economic Support Summary (MNP) - April 6 - Copy
Appendix I - Residential Road Renewal Program

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

List of Properties - 2020 Estimated Levy

Part A: Future Long Term Growth

CIVIC ADDR	% EXEMPT	Municipal Levy before Mitigation	Municipal Levy after Mitigation	Municipal Levy Mitigated	Total Levy before Mitigation	Total Levy after Mitigation	Total Levy Mitigated
1101 PRINCE OF WALES DRIVE	91.99	1,387.20	111.11	1,276.09	1,707.18	136.74	1,570.44
9801 9TH AVENUE N	45.06	3,191.88	1,753.62	1,438.26	3,928.16	2,158.13	1,770.03
300 N PINKIE ROAD*	79.9/65.1	14,341.42	2,883.84	11,457.58	22,301.61	4,484.60	17,817.01
1950 N COURTNEY STREET	86.29	1,468.26	201.29	1,266.97	1,806.93	247.71	1,559.22
1801 N PINKIE ROAD	37.06	5,187.95	3,265.30	1,922.65	7,609.80	4,789.62	2,820.18
6700 ARMOUR ROAD	70.49	2,031.66	599.54	1,432.12	2,500.30	737.83	1,762.47
4301 GARRY STREET	14.95	579.60	492.95	86.65	713.27	606.65	106.62
5800 31ST AVENUE	20.57	399.23	317.11	82.12	491.30	390.25	101.05
4117 BELMONT STREET	15.1	646.47	548.86	97.61	795.58	675.46	120.12
4140 CARLTON STREET	14.95	579.60	492.95	86.65	713.27	606.65	106.62
4108 CARLTON STREET	14.37	425.57	364.42	61.15	523.72	448.47	75.25
4101 ELLICE STREET	83.93	297.90	47.87	250.03	366.60	58.90	307.70
6001 PARLIAMENT AVENUE	20.57	399.23	317.11	82.12	491.30	390.25	101.05
3901 DONALD STREET	15.24	738.68	626.11	112.57	909.06	770.53	138.53
3900 ELLICE STREET	15.24	738.68	626.11	112.57	909.06	770.53	138.53
4200 FORT STREET	14.37	425.57	364.42	61.15	523.72	448.47	75.25
6501 28TH AVENUE	95.75	877.51	37.29	840.22	1,079.91	45.88	1,034.03
4112 DONALD STREET	14.37	425.57	364.42	61.15	523.72	448.47	75.25
4100 FORT STREET	14.96	877.51	746.24	131.27	1,079.91	918.37	161.54
4040 CARLTON STREET	14.95	579.60	492.95	86.65	713.27	606.65	106.62
4028 BELMONT STREET	15.1	646.47	548.86	97.61	795.58	675.46	120.12
4069 ABBOTT STREET	70.96	73.96	21.48	52.48	91.01	26.43	64.58
6200 PARLIAMENT AVENUE	21.31	605.94	476.82	129.12	745.71	586.81	158.90
3920 DONALD STREET	14.95	579.60	492.95	86.65	713.27	606.65	106.62
3821 ELLICE STREET	15.03	613.04	520.90	92.14	754.44	641.05	113.39
3809 DONALD STREET	14.74	506.64	431.96	74.68	623.49	531.60	91.89
4201 BELMONT STREET	12.63	603.92	527.65	76.27	743.22	649.36	93.86
4044 CAMPBELL STREET	14.85	543.12	462.47	80.65	668.39	569.14	99.25
4021 BELMONT STREET	14.74	505.63	431.10	74.53	622.24	530.53	91.71
6401 PARLIAMENT AVENUE	21.31	605.94	476.82	129.12	745.71	586.81	158.90
6501 PARLIAMENT AVENUE	21.31	605.94	476.82	129.12	745.71	586.81	158.90
4020 ABBOTT STREET	14.37	425.57	364.42	61.15	523.72	448.47	75.25
6500 28TH AVENUE	94.35	738.68	41.73	696.95	909.05	51.34	857.71
6116 PARLIAMENT AVENUE	21.06	445.84	351.95	93.89	548.66	433.12	115.54
3921 FORT STREET	14.58	467.12	399.02	68.10	574.86	491.06	83.80
3900 GARRY STREET	15.1	646.47	548.86	97.61	795.58	675.46	120.12
5900 PARLIAMENT AVENUE	20.57	399.23	317.11	82.12	491.30	390.25	101.05
3821 FORT STREET	57.48	579.59	246.44	333.15	713.27	303.28	409.99
4037 ABBOTT STREET	14.37	425.57	364.42	61.15	523.72	448.47	75.25
3840 FORT STREET	14.95	579.60	492.95	86.65	713.27	606.65	106.62
3848 ELLICE STREET	14.74	505.63	431.10	74.53	622.24	530.53	91.71
7801 ARMOUR ROAD	54.79	5,800.25	2,622.29	3,177.96	9,281.15	4,196.00	5,085.15
6101 PARLIAMENT AVENUE	21.31	605.94	476.82	129.12	745.71	586.81	158.90
4020 ELLICE STREET	15.24	738.68	626.11	112.57	909.06	770.53	138.53
4021 DONALD STREET	15.24	738.68	626.11	112.57	909.06	770.53	138.53
3901 ELLICE STREET	14.74	506.64	431.96	74.68	623.49	531.60	91.89
5920 PARLIAMENT AVENUE	20.57	399.23	317.11	82.12	491.30	390.25	101.05
4101 FORT STREET	82.68	738.69	127.94	610.75	909.07	157.44	751.63
4112 CAMPBELL STREET	14.58	467.12	399.02	68.10	574.86	491.06	83.80
4100 GARRY STREET	82.68	738.69	127.94	610.75	909.07	157.44	751.63

APPENDIX B

20F3

CIVIC ADDR	% EXEMPT	Municipal Levy before Mitigation	Municipal Levy after Mitigation	Municipal Levy Mitigated	Total Levy before Mitigation	Total Levy after Mitigation	Total Levy Mitigated
2200 N COURTNEY STREET	23.09	7,485.86	5,757.38	1,728.48	12,170.84	9,360.61	2,810.23
3916 FORT STREET	15.03	613.04	520.90	92.14	754.44	641.05	113.39
11601 9TH AVENUE N	83.31	1,991.13	332.32	1,658.81	2,450.42	408.97	2,041.45
4053 BELMONT STREET	14.58	467.12	399.02	68.10	574.86	491.06	83.80
500 TOWER ROAD	47.12	1,394.29	737.30	656.99	1,715.90	907.37	808.53
3600 CAMPBELL STREET	40.28	2,622.41	1,566.10	1,056.31	4,479.92	2,675.41	1,804.51
4800 E DEWDNEY AVENUE	40.03	8,265.44	4,956.78	3,308.66	11,630.00	6,974.51	4,655.49
9300 9TH AVENUE N	60.67	2,009.36	790.28	1,219.08	2,472.86	972.57	1,500.29
3933 ELLICE STREET	14.58	467.12	399.02	68.10	574.86	491.06	83.80
6301 PARLIAMENT AVENUE	21.31	605.94	476.82	129.12	745.71	586.81	158.90
400 PINKIE ROAD	58.33	61,898.42	25,793.07	36,105.35	105,742.56	44,062.92	61,679.64
3500 CAMPBELL STREET	48.71	5,027.61	2,578.66	2,448.95	8,118.87	4,164.17	3,954.70
4201 FORT STREET	88.54	148.95	17.07	131.88	183.29	20.99	162.30
4200 GARRY STREET	12.63	603.92	527.65	76.27	743.22	649.36	93.86
6201 PARLIAMENT AVENUE	21.31	605.94	476.82	129.12	745.71	586.81	158.90
4021 CARLTON STREET	15.24	738.68	626.11	112.57	909.06	770.53	138.53
4300 CAMPBELL STREET	14.95	579.60	492.95	86.65	713.27	606.65	106.62
3300 CAMPBELL STREET	67.18	2,273.83	746.27	1,527.56	2,798.33	918.41	1,879.92
8201 ARMOUR ROAD	66.37	2,310.32	776.96	1,533.36	2,843.23	956.17	1,887.06
6500 PARLIAMENT AVENUE	21.31	605.94	476.82	129.12	745.71	586.81	158.90
4200 ELLICE STREET	92.06	603.92	47.95	555.97	743.21	59.00	684.21
6501 26TH AVENUE	94.35	738.68	41.73	696.95	909.05	51.34	857.71
3900 ABBOTT STREET	15.24	738.68	626.11	112.57	909.06	770.53	138.53
3901 ABBOTT STREET	15.24	738.68	626.11	112.57	909.06	770.53	138.53
6400 PARLIAMENT AVENUE	21.31	605.94	476.82	129.12	745.71	586.81	158.90
3900 BELMONT STREET	15.24	738.68	626.11	112.57	909.06	770.53	138.53
6300 PARLIAMENT AVENUE	21.31	605.94	476.82	129.12	745.71	586.81	158.90
3901 BELMONT STREET	15.24	738.68	626.11	112.57	909.06	770.53	138.53
4200 CARLTON STREET	14.37	425.57	364.42	61.15	523.72	448.47	75.25
3801 CARLTON STREET	15.38	878.52	743.41	135.11	1,081.16	914.89	166.27
4244 CAMPBELL STREET	14.85	543.12	462.47	80.65	668.39	569.14	99.25
9000 9TH AVENUE N	41.57	2,955.40	1,726.84	1,228.56	4,393.01	2,566.84	1,826.17
3801 COURTNEY STREET	41.22	5,389.73	3,168.08	2,221.65	6,633.00	3,898.88	2,734.12
4101 ABBOTT STREET	14.74	505.63	431.10	74.53	622.24	530.53	91.71
3900 CARLTON STREET	15.24	738.68	626.11	112.57	909.06	770.53	138.53
3901 CARLTON STREET	14.95	579.60	492.95	86.65	713.27	606.65	106.62
4121 DONALD STREET	14.37	425.57	364.42	61.15	523.72	448.47	75.25
4036 FORT STREET	14.37	425.57	364.42	61.15	523.72	448.47	75.25
6501 29TH AVENUE	92.06	604.93	48.03	556.90	744.46	59.10	685.36
3800 DONALD STREET	14.96	877.51	746.24	131.27	1,079.91	918.37	161.54
6500 26TH AVENUE	95.77	878.52	37.16	841.36	1,081.15	45.72	1,035.43
3800 ABBOTT STREET	15.2	709.30	601.49	107.81	872.90	740.23	132.67
3800 BELMONT STREET	15.38	878.52	743.41	135.11	1,081.16	914.89	166.27
3801 ABBOTT STREET	15.38	878.52	743.41	135.11	1,081.16	914.89	166.27
3801 BELMONT STREET	21.68	1,394.29	1,092.01	302.28	1,715.90	1,343.90	372.00
4208 CAMPBELL STREET	14.37	425.57	364.42	61.15	523.72	448.47	75.25
4213 FORT STREET	86.25	496.51	68.27	428.24	611.03	84.01	527.02
4209 FORT STREET	88.47	73.96	8.52	65.44	91.01	10.48	80.53
4161 FORT STREET	88.56	372.88	42.65	330.23	458.89	52.49	406.40
4160 GARRY STREET	88.59	373.90	42.66	331.24	460.14	52.50	407.64
4121 ELLICE STREET	83.93	148.94	23.93	125.01	183.28	29.44	153.84
4129 ELLICE STREET	83.93	148.94	23.93	125.01	183.28	29.44	153.84

APPENDIX B

30F3

CIVIC ADDR	% EXEMPT	Municipal Levy before Mitigation	Municipal Levy after Mitigation	Municipal Levy Mitigated	Total Levy before Mitigation	Total Levy after Mitigation	Total Levy Mitigated
4137 ELLICE STREET	83.93	148.94	23.93	125.01	183.28	29.44	153.84
4145 ELLICE STREET	83.93	148.94	23.93	125.01	183.28	29.44	153.84
4153 ELLICE STREET	83.93	148.94	23.93	125.01	183.28	29.44	153.84
4161 ELLICE STREET	83.82	73.96	11.96	62.00	91.00	14.71	76.29
4117 ELLICE STREET	83.82	73.96	11.96	62.00	91.00	14.71	76.29
Part A: Future Long Term Growth Totals		185,385	94,257	91,128	274,089	136,324	137,765

Part B: South East Mitigation Area

CIVIC ADDR	% EXEMPT	Municipal Levy before Mitigation	Municipal Levy after Mitigation	Municipal Levy Mitigated	Total Levy before Mitigation	Total Levy after Mitigation	Total Levy Mitigated
4200 EAST BYPASS SERVICE ROAD	82.67	8,074.67	1,399.33	6,675.34	11,939.03	2,069.01	9,870.02
6201 E PRIMROSE GREEN DRIVE	44.87	33,297.00	18,356.64	14,940.36	55,772.74	30,747.52	25,025.22
4300 EAST BYPASS SERVICE ROAD	83.83	11,692.55	1,890.68	9,801.87	17,964.75	2,904.88	15,059.87
6000 E PRIMROSE GREEN DRIVE	99	2,692.33	26.92	2,665.41	4,599.35	45.98	4,553.37
2801 ANAQUOD ROAD	65.61	3,051.04	1,049.25	2,001.79	3,754.82	1,291.28	2,463.54
2331 ANAQUOD ROAD	70.38	5,009.67	1,483.86	3,525.81	8,163.07	2,417.89	5,745.18
2401 EAST BYPASS SERVICE ROAD	17.94	371.87	305.16	66.71	457.63	375.54	82.09
2400 EAST BYPASS SERVICE ROAD	17.94	211.77	173.78	37.99	260.61	213.86	46.75
4000 EAST BYPASS SERVICE ROAD	85.76	1,646.60	234.47	1,412.13	2,026.42	288.55	1,737.87
2900 EAST BYPASS SERVICE ROAD	74.75	1,385.17	349.75	1,035.42	1,704.68	430.42	1,274.26
6200 E PRIMROSE GREEN DRIVE	74.8	78,112.22	19684.28	58427.94	133,441.00	69780.62	63660.38
Part B: South East Mitigation Area Totals		145,545	44,954	100,591	240,084	110,566	129,519

Part C: Agricultural Properties in New Neighbourhood (300K Population) Receiving further Mitigation

CIVIC ADDR	% EXEMPT	Municipal Levy before Mitigation	Municipal Levy after Mitigation	Municipal Levy Mitigated	Total Levy before Mitigation	Total Levy after Mitigation	Total Levy Mitigated
1760 N COURTNEY STREET	52.55	5,569.79	2,642.86	2,926.93	8,953.71	4,248.53	4,705.18
4800 CAMPBELL STREET	89.59	1,406.45	146.41	1,260.04	1,730.88	180.18	1,550.70
600 Pinkie Road	72.01	1,909.05	534.34	1,374.71	2,349.41	657.59	1,691.82
11400 DEWDNEY AVENUE	66.26	2,278.90	768.90	1510	2,804.57	946.26	1858.31
13000 DEWDNEY AVENUE	56.72	4,479.52	1,938.73	2540.79	6,428.79	2,782.37	3646.42
10600 DEWDNEY AVENUE	65.18	2,228.24	775.87	1452.37	2,742.23	954.84	1787.39
Part C: Agricultural Properties in New Neighbourhood (300K Population) Receiving further Mitigation Totals		17,872	6,807	11,065	25,010	9,770	15,240

TOTAL	124	348,802	146,018	202,784	539,183	256,659	282,523
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* Account has a statutory exemption.

Notes: Levies are estimated based on approved 2020 Municipal & Library mill rates and 2019 education rates.

Data as of January 29, 2020.

Appendix C
REAL Borrowing & Guarantee Bylaw 2015-25B15

Facility	Original Loan Amount	New Loan Amount	Purpose	Term and Repayment	Interest Rate	Source for repayment
Facility A - Overdraft Line	\$3,000,000	\$6,788,661	to support daily working capital requirements	no fixed term or set duration of repayment	Banker's Acceptance Rate + 1% or Prime Rate -.25%* Payable monthly	Regina Exhibition Association Limited's regular operating cash flow
Facility B- Revolving Equipment Loan	\$5,000,000	\$3,900,000	to finance the capital plan	no fixed term but requirement of a minimum annual principal repayment of the lesser of the loan balance or \$1,000,000	Banker's Acceptance Rate + 1% or Prime Rate-.25%* Payable monthly	Regina Exhibition Association Limited's regular operating cash flow
Facility C- Food and Beverage Equipment Loan	\$4,000,000	\$2,211,339	to finance the food and beverage equipment for the new stadium	10-year loan with monthly principal payments being made from July to November with no repayment of principal required for the remaining seven months	Banker's Acceptance Rate +1% or Prime Rate-.25%* Payable monthly except during construction period	Regina Exhibition Association Limited's incremental net income from the new stadium

Facility	Original Loan Amount	New Loan Amount	Purpose	Term and Repayment	Interest Rate	Source for repayment
Facility D – Interest Rate Swap	\$700,000	\$0	to manage variability of the Banker's Acceptance interest rate	no fixed term or set duration of repayment	Banker's Acceptance + 1.25% - negotiated fixed swap rate	Regina Exhibition Association Limited's regular operating cash flow
Facility E- MasterCard Corporate Expense Program	\$100,000	\$100,000	to assist with travel, entertaining and small ticket purchases	no fixed term or set duration of repayment of principal	Maximum interest rate is 21.9% Payable monthly	Regina Exhibition Association Limited's regular operating cash flow
Facility F – Foreign Exchange Line	\$200,000	\$0	to hedge against exposures to foreign exchange risks	no fixed term or set duration of repayment of principal	Maximum interest rate of BA+1.25%	Regina Exhibition Association Limited's regular operating cash flow
Total	\$13,000,000	\$13,000,000				

*these rates may be selected annually by The Regina Exhibition Association Limited

Appendix D: Open Spaces Service Levels

BACKGROUND

The purpose of this appendix is to describe service levels for the City's open space operations in response to the COVID-19 pandemic.

Each service has the following options:

- Essential Service – In general, this represents the caretaking function that can be accomplished without adding casual staff resources.
- Asset Protection – In general, this service level represents the effort and resources required to ensure there is no degradation of City assets as well as reducing the amount of time and effort required to return to normal function. Staff costs are reduced, as this is less than regular service.
- Normal Service – the level of service that would be provided in a normal summer season.

The service level to be undertaken in response to the pandemic is highlighted in green.

Appendix D: Open Spaces Service Levels

Department - Parks, Recreation & Cultural Services Branch - Sport Facilities & Special Events Service - GOLF COURSES			
	Essential Service	Asset Protection	Normal Service
Course Maintenance			
Rotational Mowing/Cutting of Fairways, Greens and Rough	✓	✓	✓
Fertilizing	✓	✓	✓
Aeration	✓	✓	✓
Verticutting	✓	✓	✓
Fungicide Treatments	✓	✓	✓
Tree Pruning		✓	✓
Weed Whipping		✓	✓
Watering - Enough to Ensure Asset Protection		✓	
Watering - Full Service to be Ready For Play			✓
Irrigation System Maintenance - Enough to Ensure Asset Protection		✓	
Irrigation System Maintenance - Full Service			✓
Course Maintenance - Full Service			
Greens Cutting - Daily;			✓
Hole Relocation (Within Greens) - Daily			✓
Emptying of Garbage Receptacles - Daily			✓
Fairways Mowing - Every Two Days			✓
Mowing of Rough Areas - Weekly			✓
Capital Repair & Replacement as Determined for Each Course (Excluding Clubhouses)			✓

DISCUSSION

Without maintaining a program of cutting and treating localized issues such as standing water and fungus growth, the golf course will grow wild. As a result, the City would be at risk of losing the entire 2020 season and potentially the start of the 2021 season as well, while remediation work is undertaken.

PANDEMIC SERVICE LEVEL – ASSET PROTECTION

Maintaining the golf courses at this service level will enable staff to have the courses ready for play two weeks from the decision to re-open to the public. During this two-week period, an additional 20 casual staff will be recalled as operations up to the Full-Service level.

Implementation of the Asset Protection service level will occur in two phases:

Phase 1 - Monday, March 30, to Monday April 13. The six permanent staff members will begin the process of protecting the asset. This work will include: (a) evaluating course condition, (b) begin course clean-up, (c) begin removal of tarps from greens and tee boxes and (d) prepare for moving to Asset Protection mode including hiring of 10 casual staff.

Phase 2 –Tuesday, April 14 until the decision is made to re-open the courses. Once the turf begins to grow, more staff will be required to carry out the Asset Protection service level. The greens, tee-boxes

Appendix D: Open Spaces Service Levels

and fairways require regular cutting to prevent them from becoming overgrown. In addition, there is an extensive irrigation system that requires maintenance.

Appendix D: Open Spaces Service Levels

Department - Parks, Recreation & Cultural Services			
Branch - Parks & Open Space Services			
Service - FORESTRY	Essential Service	Asset Protection	Normal Service
Unscheduled & Emergency Pruning	Minimal	Enhanced	✓
Support Services Provided to Water, Waste & Environment Department	Minimal	Enhanced	✓
Tree Watering - Up to three year old trees to ensure survival	Minimal	Enhanced	✓
Scheduled Pruning			✓
Stumping Service			✓
Business as Usual Service Requests			✓

DISCUSSION

Unscheduled pruning includes responding to day to day issues, such as hiring a contractor for pruning/removing at short notice due to a storm event. Scheduled Pruning can be safely deferred. The health of the urban forest will not be put at risk if this work does not proceed as planned for 2020.

PANDEMIC SERVICE LEVEL – ASSET PROTECTION

While the list of tasks is the same between Essential Service and Asset Protection, the volume of work that can be accomplished is not. Adding a minimal number of casual staff will guard against a reduction in the health of the urban forest that needs to be remediated in following years. In addition, the additional staff contributes to public safety by providing the flexibility to respond to hazardous situations created by trees and/or branches downed by a storm event or from natural tree failure.

Appendix D: Open Spaces Service Levels

Department - Parks, Recreation & Cultural Services Branch - Parks & Open Space Services Service - PEST CONTROL			
	Essential Service	Asset Protection	Normal Service
Wildlife Control (Skunks badgers etc.)	✓	✓	✓
Rodent Control (example rat control Landfill)	✓	✓	✓
Dead Animal Control (Pickup)	✓	✓	✓
Mosquito Control - Health District Monitoring Only	✓	✓	
Mosquito Control - Full Services			✓
Cankerworm Control - Spot Spraying Only		✓	
Cankerworm Control - Full Program			✓
Dutch Elm Disease Control - Monitoring Only		✓	
Dutch Elm Disease Control - Full Services			✓
Tree Inspections - Developer		✓	✓
Gopher Control			✓
Aphid Control			✓
Fall Herbicide Program			✓
Spurge Control			✓

DISCUSSION

Mosquito Control - Health District Monitoring Only refers to the monitoring of mosquito populations for the presence and prevalence of the mosquito species that acts as a vector for West Nile Virus. City staff monitor traps and report the number and species present to the Health Region. This program is for survey and identification. It does not include treatment such as application of insecticide.

Tree Inspections - Developer refers to the inspection of newly planted trees for pests such as the emerald ash borer that may harm the urban forest.

PANDEMIC SERVICE LEVEL – ASSET PROTECTION; RAMP UP TO NORMAL SERVICE AS NEEDED

The asset protection option provides the Province and Saskatchewan Health Region with needed information regarding population levels of mosquitos that can carry the West Nile Virus. It also reduces risk to the urban forest by maintaining the collection of information regarding the presence of Dutch Elm disease and Cankerworms. This function cannot be accomplished at the Essential Service level.

The asset protection service will be the base level of service provided. However, it is recognized that changes in the environment over the course of the outdoor season may require an increase in service levels as dictated by an evaluation of the conditions at the time.

Appendix D: Open Spaces Service Levels

Department - Parks, Recreation & Cultural Services Branch - Parks & Open Space Services Service - HORTICULTURE	Minimal Service	Partial Service	Normal Service
Support to Regina Garden Associates	✓	✓	✓
City Hall Flower Beds - Full Service		✓	
Other Flower Beds - Rototilling For Weed Control Only		✓	
Flower Pots - Mosaic Stadium Only		✓	
Flower Beds - Full Service (Installation & Maintenance)			✓
Flower Pots - Full Service (Installation & Maintenance)			✓

DISCUSSION

This program is focused on the aesthetics of the City's open spaces. There is minimal risk to City wide assets by scaling the program down to a minimal level.

PANDEMIC SERVICE LEVEL – MINIMAL SERVICE

The minimal service option was recommended as a cost savings. As well, availability of plant material is unknown at this time.

The Regina Floral Conservatory is operated and maintained by volunteers of the Regina Garden Associates (RGA) in partnership with the City of Regina. In response to the COVID-19 pandemic, the RGA has suspended its activities and the Conservatory is closed to the public.

This service level protects the assets located at the Conservatory. These assets include a permanent collection of a variety of trees (from figs to Norfolk pines), shrubs and other plants (birds of paradise, succulents, cacti, and more).

Appendix D: Open Spaces Service Levels

Department - Parks, Recreation & Cultural Services			
Branch - Parks & Open Space Services			
Service - CEMETERIES	Essential Service	Asset Protection	Normal Service
Interments	✓	✓	✓
Business Office - Service by Telephone Only	✓	✓	
Business Office - Full Service (Open to Public for In Person Service)			X
Maintenance - Minimal Mowing & Watering Only	Minimal	Enhanced	
Maintenance - Full Service			✓
Chapel Service			X

DISCUSSION

Essential Service assumes that the number of interments remains at the level experienced during a normal year.

PANDEMIC SERVICE LEVEL – NORMAL SERVICE (Chapel & Business Office Closed to the Public)

Enhancing the permanent staff compliment with the addition of a minimal number of casual staff provides the flexibility to perform basic maintenance functions while also ensuring that there are enough staff on hand to support an increased need for interments should the circumstances arise.

Appendix D: Open Spaces Service Levels

Department - Parks, Recreation & Cultural Services Branch - Parks Maintenance Service - PARKS MAINTENANCE				
	Essential Service	Asset Protection	Enhanced Asset Protection	Normal Service
Mow and Trim				
Athletic Fields	1 x Per Week	1 x Per Week	1 x Per Week	2 x Per Week
Class A Parks & Open Space	1 x Per Month	2 x Per Month	1 x Per Week	2 x Per Week
Class B Parks & Open Space	1 x Per Month	2 x Per Month	1 x Per Week	1 x Per Week
Class C Parks & Open Space (Unirrigated)	1 x Per Year	1 x Per Year	1 x Per Month	1 x Per Month
Class D Parks & Open Space (Naturalized)	1 x Per Year	1 x Per Year	1 x Per Year	1 x Per Year
Watering				
Athletic Fields	.75 Inches Per Week	.75 Inches Per Week	1.0 Inch Per Week	1. 5 Inches Per Week
Class A & B Parks	None	sites reduced 50%; no manual watering sites	1.0 Inch Per Week; park sites only	1.0 Inch Per week
Irrigation Maintenance				
Spring System Priming & Fall Blowouts	To Support Watering Service Level Above Only	To Support Watering Service Level Above Only	✓	✓
Repairs As Required			✓	✓
Aerate & Fertilize				
Athletic Fields	1 x Per Year	2 x Per Year	2 x Per Year	3 x Per Year
Class A & B Parks	None	None	1 x Per Year	2 x Per Year
Topdress/Overseed Athletic Fields	None	1 x Per Year	1 x Per Year	1 x Per Year
York Rake ball diamonds and related	None	Reduced	As required	As Required
Line Painting Athletic Fields	None	None	None	As Required
Playground Inspections	None	None	None	9 x Per Year
Playground Repair	None	None	None	As Required
Gravel Pathway Maintenance (Boxcutting & Weed Control)	None	Reduced	As Required	As Required
Trash and Litter Pickup				
Athletic Fields	Reduced Frequency	Reduced Frequency	5 x Per Week	5 x Per Week
Class A Parks			5 x Per Week	5 x Per Week
Class B Parks			1 x Per week	1 x Per week
Class C Parks			8 x Per Year	8 x Per Year
Class D Open Space			4 x Per year	4 x Per year
Herbicide	None	Reduced Frequency	As Required	As Required
Shrub Bed Maintenance and Weeding				
Class A Parks	None	Reduced Frequency	7 x Per Year	7 x Per Year
Class B Parks	None		5 x Per Year	5 x Per Year
Class C Parks	None		2 x Per Year	2 x Per Year
Class D Parks	None		1 x Per Year	1 x Per Year
Benches, Posts, Signs, Bollards Maintenance and Refresh	Safety Related Maintenance Only	Safety Related Maintenance Only	As Required	As Required
Tree/Shrub Pruning	Safety Related Pruning Only	Safety Related Pruning Only	As Required	As Required

DISCUSSION

The primary difference between Enhanced Asset Protection and Normal levels of service is that athletic fields will not be maintained at a standard that allows for regular use.

Appendix D: Open Spaces Service Levels

PANDEMIC SERVICE LEVEL – ENHANCED ASSET PROTECTION

The community has limited recreation options at this time and parks are one of the few recreation outlets still available to them. With this being the case, maintaining parks at near normal levels allows people full use of the space.

Parks serve both as places to go for recreation and as places where just being there, is recreation. Studies show that people believe that parks/recreation benefit the public good by increasing quality of life, emotional well-being, community cohesiveness and spirit, and provide opportunities for physical activity, entertainment and fun. Research has shown that recreation and parks improve physical and mental health.

Appendix E:

Service Level Adjustment: Spring Sweep Program

The Roadways & Transportation Department performs an annual sweep of the road network every spring to clean up the sand and gravel placed for ice control throughout the winter, enhance traction control and safety of the roads, enhance and beautify the streetscape by picking up garbage and other fall/winter debris, and enhance drainage during rainfalls by reducing the amount of sand/gravel and debris that can block storm sewer drains and collect in the sewer system.

Administration is recommending an adjustment to the service level of the Spring Sweep Program. It is recommended that no sweeping occur on residential (local) roads, and sweeping activities only occur on arterial and collector roads, including transit routes and boulevards. These roads are considered a priority and this service adjustment would be in alignment with other municipalities and provincial health orders. Approximately 80% of all ice control materials placed over the course of the winter are on arterial and collector roads, therefore most of this material would be removed.

Administration is recommending this reduced level of service for 2020 due to challenges associated with COVID-19. The recommendation results in a more realistic volume of work being completed in a restricted timeline (spring sweep typically starts in early April and is completed before the start of the road construction season). It will reduce reliance on equipment maintenance which mitigates and reduces the likelihood of staff working in close proximity (enhanced social distancing). Reduced reliance on equipment maintenance and repairs will also be beneficial to fleet maintenance if they start experiencing staff availability issues. It also reduces the amount of City staff in residential neighbourhoods at a time many are in their homes which increases the congestion of vehicles in residential neighbourhoods.

Savings associated with this adjustment in service level for 2020 is estimated at \$400,000.

Appendix F - Transit Service Levels

Any changes to routes or schedules are timed to occur when operators choose their new work for the next four months. This happens three times a year, typically in January, May and September. The four programs listed below were set to start April 27, 2020 to coincide with the bus operator sign-up period. Due to current concerns of COVID-19, the Transit Department recommends the following for each project:

PROJECT	CURRENT CHALLENGES	RECOMMENDATION	COST SAVING
New Airport Service	There is uncertainty of full operator complement in order to fulfill this service at the end of April.	<ul style="list-style-type: none"> Delay this service until the end of August 2020. The Regina Airport Authority has agreed to the recommended delay timeframe. 	Delaying to August is a cost saving of \$82,000.
New Westerra Service	In order to perform this service, additional operators are required at peak times. Currently there is uncertainty of full operator complement in order to fulfill this service.	<ul style="list-style-type: none"> Delay this service until the end of August 2020 when operator availability is more certain. 	Delaying to August is a cost saving of \$70,000.
On-Demand Transit Pilot (Note 1)	There is uncertainty of full operator complement in order to fulfill this service at the end of April.	<ul style="list-style-type: none"> Delay this service until the end of August 2020. Pantonium, the service provider of this pilot, has agreed to the delay timeframe. 	This delay will not have any cost savings as there is a signed contract for the cost of the program used in the pilot.
Spring and Summer U-Pass Program	Online courses will be offered to U of R students with no courses onsite. As a result, the Spring/Summer U-Pass Program will not be utilized.	<ul style="list-style-type: none"> Delay this service until May 2021. The University of Regina Student Union (URSU) has agreed to this one-year delay. This delay will not have an impact on transit operations. 	<ul style="list-style-type: none"> This delay will not impact budget. Post-secondary passes will continue to be available for students to purchase during the spring and summer months.

Note 1: The On-Demand Transit Pilot is a 4-month pilot that moves from a regular transit schedule to one where the customer has the ability to schedule a bus pick-up at the time they need it within existing routes. The pilot was to take place from April to August within the Route 10 service, after 7:00 p.m., Monday through Saturday. There will be no financial impact to delaying the pilot.

Appendix G: Mobilization of Community Social Services for the Vulnerable Population

Since mid- March City staff have worked with community organizations to meet the needs of Regina's most vulnerable residents. Remote meetings are held with more than 30 nonprofit organizations every weekday to identify issues and provide updates on food security, shelter and other front-line services. New programs have been introduced to respond to gaps left by school closures, and safety protocols have been refined to ensure risk of COVID-19 transmission is minimized. In recent weeks additional work has begun to create a centralized website for information sharing and requests for services.

Food Security

The closure of schools left a gap in Regina's food security services, as many children and families relied on schools for meal programs and food hampers. The City, REACH, and REAL have worked together to distribute up to 150 food packages every weekday from neighbourhood centres. Each package contains seven meals. City staff are responsible for distributing the food packages, guided by strong safety protocols and social distancing measures. The City is paying the upfront costs of the program, and REACH continues to fundraise. So far \$50,000 has been committed by Mosaic. The Federal Government has announced over \$100 million nationally to improve access to food in the face of the COVID-19 pandemic.

The partnership between the City, REACH and REAL is supplemented by increased food hamper delivery by both REACH and the Regina Food Bank to families, seniors and other vulnerable residents. Various other organizations including the Salvation Army continue to provide lunch delivery or other meal services to fill gaps. Residents can check Regina.ca or call 777-7000 for information on these programs and how to access them.

Shelters

Since mid-March local shelters and social housing providers have taken decisive action to protect guests and staff in response to COVID-19, by reducing capacity or expanding into additional facilities in order to maintain social distancing and areas for isolation. Hotels, motels, rental housing providers, and other businesses have offered their services to shelter organizations to move clients out of congregate shelter spaces so they can safely self-isolate. Sometimes these services are provided at a reduced rate. Shelters have worked with these organizations separately and any cost incurred has been borne by the shelter.

The Ministries of Social Services, Health and Justice are accessing hotel rooms and vacant rental units owned by the Saskatchewan Housing Corporation for people who can't be placed in existing shelters, including those who are symptomatic or have tested positive for COVID-19. Some eligibility requirements for shelter have been relaxed.

Shelters are reporting concerns about an inability to maintain quarantine or isolation measures for guests who do not wish to comply. For vulnerable individuals who are self-isolating in their own homes or in shelters or hotels, agencies are concerned about access to necessary services like food, healthcare, and support for mental health and addictions.

These concerns have been reported to the Minister of Social Services who has committed to providing a response back.

The Federal Government has announced new funding for COVID-10 housing and homelessness response in Regina totaling \$1,139,676. Funding will be distributed based on the advice of the Regina Homelessness Community Advisory Board, and information on how to apply has begun to be shared with shelter and housing organizations. On March 31, 2020 Saskatchewan's Minister of Social Services announced \$171,000 for shelters province wide, earmarked for supplies. It is not clear how this funding will be accessed at this time.

Essential Supplies

Organizations providing services to Regina's most vulnerable residents are facing a critical shortage of supplies, especially masks, gloves, gowns, sanitizer and disinfectant. Administration is working through its supply channels to purchase additional materials and has been successful in securing many critical items on behalf of frontline nonprofit organizations.

PROVINCIAL ECONOMIC SUPPORT - SUMMARY

Below is a summary of the economic supports each province and territory, as well as the federal government, has announced to support Canadians, individuals and businesses, due to the COVID-19 pandemic as of April 6 at 16:00 MDT.

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Canada

March 17

- Emergency Care benefit will provide money every two weeks for 14 weeks at an amount comparable to EI (for people have to isolate, or care for a family member)
- Emergency Support benefit (will apply to the self-employed and those that have lost jobs but do not qualify for EI)
- Small business wage subsidy for three months equivalent of 10 percent of salaries.
- An extension of the tax filing deadline to June 1.
- A policy change allowing taxpayers to defer until after Aug. 31 tax payments that are due after today and before September
- Student Loans will be deferred, interest free, for 6 months
- Farm Credit Canada will receive further funding, as will Export Development Canada
- GST credit:
 - One-time special payment by early May 2020.
 - Doubles maximum annual GST credit amount.
 - Benefit estimated to be \$400 for singles and \$600 for couples eligible.
- Canada Child Benefit (CCB):
 - Increase to maximum annual CCB payment amounts by \$300 per child in early May.
- Support to Businesses
 - Temporary wage subsidy
 - Provides eligible small employers a temporary wage subsidy for a period of three months.
 - Subsidy equal to 10 percent of remuneration paid during that period.
 - Maximum of \$1,375 per employee and \$25,000 per employer.
 - Includes corporations eligible for small business deduction, NPOs and charities.

March 25

- The government has proposed legislation to establish the Canada Emergency Response Benefit (CERB). This taxable benefit would provide \$2,000 a month for up to four months for workers who lose their income as a result of the COVID-19 pandemic.
 - The CERB is a combination of the previously announced Emergency Care Benefit and Emergency Support Benefit.
 - The CERB would cover Canadians who have lost their job, are sick, quarantined, or taking care of someone who is sick with COVID-19, as well as working parents who must stay home without pay to care for children who are sick or at home because of school and daycare closures. The CERB would apply to wage earners, as well as contract workers and self-employed individuals who would not otherwise be eligible for Employment Insurance (EI).

March 27

- Bringing the wage subsidy up to 75 percent for qualifying businesses, backdated to March 15. This is a change from the 10 percent wage subsidy initially promised. Details if there are any changes to eligibility are still to be confirmed.
- Introduced the Canada Emergency Business Account, banks can offer \$40,000 loans, guaranteed by the government, to qualifying businesses. The loan will be interest free for the first year, & if you meet certain conditions, \$10,000 will be forgivable.
- An additional \$12.5 billion through Export Development Canada and the Business Development Bank to help small & medium-sized businesses with operational cash flow requirements — so they can apply for a guaranteed loan when they go to their financial institutions.
- The federal government will defer GST / HST payments, as well as duties and taxes owed on imports, until June. This could be the equivalent of up to \$30 billion in interest-free loans to businesses.
- The Bank of Canada is launching the Commercial Paper Purchase Program (CPPP) will help to alleviate strains in short-term funding markets and thereby preserve a key source of funding for businesses.
- The Bank of Canada is will begin acquiring Government of Canada securities in the secondary market. Purchases will begin with a minimum of \$5 billion per week, across the yield curve.
- The Minister of Indigenous Services outlined the details of the \$305 million for the new distinctions-based Indigenous Community Support Fund, to address immediate needs in First Nations, Inuit and Métis Nation communities related to COVID-19.

March 30

- The Bank of Canada announced that it successfully launched its new Standing Term Liquidity Facility (STLF).
- If a business's revenues have decreased by at least 30 percent because of COVID-19, they qualify for the wage subsidy.
 - Number of employees is not a factor. Companies big and small, including corporations, partnerships, non-profits and charities are eligible.
 - The subsidy will be 75 percent of an employee's salary on the first \$58,700, which is \$847 dollars a week.
 - The wage subsidy will be backdated to March 15.
- The government stands ready to purchase up to \$150 billion of insured mortgage pools through CMHC, an increase of \$100 billion from the \$50 billion announced on March 16, 2020.
- In addition to the access to liquidity provided through the IMPP, CMHC is also ready to expand the issuance of Canada Mortgage Bonds, to a total annual issuance amount of up to \$60 billion.

March 31

- The government is waiving ground lease rents from March 2020 through to December 2020 for the 21 airport authorities that pay rent to the federal government.

April 1

- Those organizations that do not qualify for the Canada Emergency Wage Subsidy may continue to qualify for the previously announced wage subsidy of 10 per cent of remuneration paid from March 18 to before June 20, up to a maximum subsidy of \$1,375 per employee and \$25,000 per employer.

April 3

- The government has been able to move up the date for the previously announced enhanced GST credit to April from May.
- Canada has made an agreement with the major banks to make it easier for those receiving emergency benefits to set up direct deposit, to make sure Canadian receive their benefits sooner.
- Government is providing an additional \$1.5 million to supplement the Indigenous Emergency Assistance Fund, which assists Indigenous students who are experiencing an unexpected financial emergency that may affect their ability to finish their studies.

April 6

- The six big banks in Canada agreed to cut credit card interest rates for Canadians struggling financially.

British Columbia

March 20

- The B.C. government is waiving the Medical Services Plan (MSP) coverage wait period for people moving back to B.C. from COVID-19 impacted areas. In addition, the B.C. government is planning to provide health coverage to British Columbians who are out of province and unable to return.
- A ban on evictions for non-payment of rent in BC Housing-funded buildings, as well as allowances for rent adjustments.

March 23

- British Columbia is making changes to the Employment Standards Act that will allow workers to immediately take unpaid, job-protected leave if they are unable to work for reasons relating to COVID-19. The leave will be retroactive to Jan. 27, 2020, the date that the first presumptive COVID-19 case was confirmed in B.C. During this public health emergency, people can take this job-protected leave for as long as the circumstance that requires them to be away from work applies.
- The Employment Standards Act changes also provide up to three days of unpaid, job-protected leave each year for people who cannot work due to illness or injury. This is a permanent change to the act that brings B.C. in line with all other provinces in Canada.
- A new BC Emergency Benefit for Workers will provide a tax-free \$1,000 payment to British Columbians whose ability to work has been affected by the outbreak. The benefit will be paid to BC residents, in addition to their federal income supports.
- The Province is freezing BC student loan payments for six months, starting March 30, 2020. Federal student loan payments are being frozen as well.
- ICBC is extending deferrals to up to 90 days. People dealing with job loss, illness or loss of wages due to COVID-19 may also qualify for BC Hydro's Customer Crisis Fund grant program for up to \$600.
- Effective immediately, businesses with a payroll over \$500,000 can defer their employer health tax payments until Sept. 30, 2020. Businesses with a payroll under this threshold are already exempt from the tax.
- In addition to the employer health tax, the Province is extending tax filing and payment deadlines for the provincial sales tax (PST), municipal and regional district tax, tobacco tax, motor fuel tax and carbon tax until Sept. 30, 2020.
- The scheduled April 1 increase to the provincial carbon tax, as well as the new PST registration requirements on e-commerce and the implementation of PST on sweetened carbonated drinks, will be delayed and their timing will be reviewed by Sept. 30, 2020.

March 25

- Province is introducing a new temporary rental supplement, halting evictions and freezing rents, among other actions. The new temporary rent supplement will provide up to \$500 per month, paid directly to landlords.

March 27

- In addition to providing immediate Medical Services Plan (MSP) coverage to those moving back to BC, MSP coverage will also be expanded to temporary foreign workers until July 31, 2020.

March 31

- BC are suspending pay parking for the patients, staff and visitors at all health authority owned and operated sites, effective April 1 until further notice.
- The province is launching a new process to match parents, who are working on the front lines of BC's COVID-19 response and have children up to five years of age, with childcare in their communities.

April 1

- Residential customers who have lost their jobs or are unable to work as a result of COVID-19 will receive a credit to help cover the cost of their electricity bills. The credit will be three times their average monthly bill over the past year at their home and does not have to be repaid.
- Small businesses that have been forced to close due to COVID-19 will have their power bills forgiven for three months. BC Hydro is waiving bills for these customers from April to June 2020.
- Major industries, like pulp and paper mills and mines, will have the opportunity to defer 50 percent of their bill payments for three months.

April 2

- For people in BC currently receiving income assistance or disability assistance, the province will temporarily exempt federal employment insurance benefits, including the new \$2,000 Canada Emergency Response Benefit (CERB). These payments will be fully exempted for the next three months so people receiving income assistance and disability assistance in BC will benefit from these new emergency federal support programs, without any reductions to their monthly assistance payments.
- For everyone on income assistance or disability assistance who is not eligible for the emergency federal support programs, including the CERB, the Province will provide an automatic \$300-monthly COVID-19 crisis supplement for the next three months. This supplement will also be provided to low-income seniors who receive the B.C. Senior's Supplement and recipients of income assistance or disability assistance who reside in special care facilities.
- With the current provincewide suspension of BC Transit and Translink bus fares, the Province will also provide all BC Bus Pass Program users receiving income assistance and disability assistance with the \$52 Transportation Supplement for the duration of the fare suspension.
- Students attending British Columbia's 25 public post-secondary institutions, who are experiencing emergency financial pressures, will benefit from a one-time investment of \$3.5 million in emergency financial assistance.

Alberta

March 19

- The government of Alberta will defer the collection of corporate income tax balances and instalment payments, due after March 19, until Aug. 31, 2020.
- The government will implement a six-month, interest-free moratorium on Alberta student loan payments for all individuals who are in the process of repaying these loans.
- Residential, farm, and small commercial customers can defer bill payments for the next 90 days to ensure no one will be cut off from these services during this time of crisis.
- Emergency Isolation Support: a \$50 million temporary program for working adult Albertans who must self-isolate because they meet the Government of Alberta's published criteria for self-isolation.

March 20

- Emergency Isolation Support one-time payments of \$1,146 will be distributed to bridge the gap until the federal emergency payments begin in April.
- Government is funding the industry levy for the Alberta Energy Regulator for a period of six months, achieving \$113 million in industry relief.
- Extending the term of mineral agreements expiring in 2020 by one year provides increased certainty for industry by allowing additional time to raise capital and plan future activities.

March 23

- Effective immediately, the government will defer education property tax for businesses for six months.
- The government will immediately cancel the decision made in Budget 2020 and will freeze education property taxes at last year's level.
- Private sector employers will have immediate financial relief by deferring WCB premiums until early 2021,
- effectively for one year. For small and medium businesses, the government will cover 50 percent of the premium when it is due.

March 25

- MyAlberta is now receiving emergency isolation support applications from working Albertans who are self-isolating or who are the sole caregivers for someone in self-isolation. Qualifying applicants will receive a one-time payment of \$1,146 through Interac e-Transfer.

March 27

- Hotels and other lodging providers can delay paying the tourism levy until Aug. 31 for amounts that become due to government on or after today.
- Effective immediately, tenants cannot be evicted for non-payment of rent and / or utilities before May 1 and rents will not increase while Alberta's state of public health emergency remains in effect.
- Effective April 1, late fees cannot be applied to late rent payments for the next three months and landlords and tenants need to work together to develop payment plans while the state of public health emergency is in effect.
- While Alberta is in a state of public health emergency, landlords must attempt to work out a payment plan with tenants who are unable to make their full rent when payment is due. Until the state of public health emergency has been lifted, landlords cannot raise the rent on residential properties or mobile home sites, even if notice of an increase has already been given. Until June 30, landlords cannot further penalize tenants who are late on rent by charging late fees, even if the signed rental agreement states that a late fee can be applied.

March 31

- A bill ensuring no one will be retroactively charged for residential rent increases or late fees while the state of public health emergency is in effect was proposed.
- The Government of Alberta has finalized an agreement with Calgary-based TC Energy Corporation to provide financial support to accelerate construction of the Keystone XL pipeline starting April 1. This investment will include \$1.5 billion in equity investment in 2020 followed by a \$6 billion loan guarantee in 2021.

April 2

- Starting April 3, parking at all AHS facilities will be free to health-care workers and the general public.

April 4

- In response to COVID-19 and the economic effects to the forestry industry, the Alberta government will defer timber dues for six months.

April 6

- Employees caring for children affected by school and daycare closures or ill or self-isolated family members due to COVID-19 will have access to unpaid job-protected leave. The 90-day employment requirement is waived and leave length is flexible.
- Increasing the maximum time for a temporary layoff from 60 days to 120 days to ensure temporarily laid off employees stay attached to a job longer. This change is retroactive for any temporary layoffs related to COVID-19 that occurred on or after March 17.
- Improving scheduling flexibility by removing the 24-hour written notice requirement for

shift changes, and the two weeks' notice for changes to work schedules for those under an averaging agreement.

- Removing the requirement to provide the group termination notice to employees and unions when 50 or more employees are being terminated.
- Streamlining the process for approvals related to modifying employment standards so employers and workers can respond quicker to changing conditions at the workplace due to the public health emergency.

Saskatchewan

March 18

- The Government of Saskatchewan introduced amendments to The Saskatchewan Employment Act ensuring employees have access to job protected leaves during a public health emergency. The amendments to the Act would come into force retroactive to March 6, 2020.

March 20

- Self-Isolation Support Program will provide \$450 per week, for a maximum of two weeks or \$900. The Self- Isolation Support Program is targeted at Saskatchewan residents forced to self-isolate that are not covered by recent federally announced employment insurance programs and other supports.
- Effective immediately, Saskatchewan businesses who are unable to remit their PST due to cashflow concerns will have relief from penalty and interest charges. Businesses that are unable to file their provincial tax return(s) by the due date may submit a request for relief from penalty and interest charges on the return(s) affected. At this time, audit program and compliance activities have been suspended.
- Saskatchewan announced a crown utility interest deferral program waving interest on late bill payments for up to six months.
- Effective immediately, a six-month student loan repayment moratorium has been put in place, mirroring a similar federal provision.

March 23

- Saskatchewan is establishing a business response team that will work with businesses to identify program supports available to them both provincially and federally.

March 26

- Government is temporarily suspending eviction hearings as a result of the COVID-19 emergency. Tenants who are unable to pay their rent during the state of emergency will be expected to pay their rent in full once the state of emergency is over.

March 31

- The Saskatchewan Housing Corporation will begin accepting applications for the new Saskatchewan Housing Benefit (SHB) on April 1, 2020. SHB is a monthly benefit available to eligible households, including seniors, families, couples and singles. Clients will receive benefits ranging from \$150-250 based on their household composition.

Manitoba

March 19

- Manitoba said in their 2020 Budget that they have \$1 billion in financial flexibility if emergency spending is required.

March 20

- The Manitoba government is investing \$27.6 million to help provide child care to essential front-line workers who need it as they support the province's COVID-19 response. This includes a new \$18-million grant program to help early childhood educators affected by the suspension of child-care services in centres to have access to immediate funds. They will also continue to provide licensed child-care centres with their full operating grants and subsidies.

March 22

- The province will extend the April and May filing deadlines for small and medium-sized businesses with monthly remittances of no more than \$10,000. Businesses will have up to two additional months to remit retail sales taxes and the Health and Post-Secondary Education Tax Levy, commonly called the payroll tax.

March 24

- As part of the province's response to the COVID-19 pandemic and state of emergency, the Manitoba government will postpone eviction hearings and freeze rent increases. The province will suspend any rent increases scheduled to take effect on April 1 or later.

March 27

- The province is making temporary amendments to employment standards regulations that would ensure any period of layoff occurring after March 1, 2020, will not be counted toward the period after which a temporary layoff would become a permanent termination.

April 3

- As part of the Manitoba Protection Plan, the province is providing the following protections for the next six months until October 1:
 - instructing Manitoba Hydro, Centra Gas and Manitoba Public Insurance (MPI) to not charge interest or penalties in the event that Manitobans are unable to pay at this time
 - instructing MPI to relax ordinary practices on policy renewals and collections
 - instructing Manitoba Liquor and Lotteries not to charge interest on receivables from restaurants, bars and specialty wine stores
 - supporting Workers Compensation Board (WCB) to do the same and asking WCB to extend relief from penalties
 - for late payments

- directing Manitoba Hydro and Centra Gas to not disconnect customers during these times.
- The government is also deferring provincial income tax and corporate income tax filing deadlines and payments to coincide with the current revised federal deferral of income tax to August 31 and has indicated it would be willing to extend these deferrals until October 1, should the federal government agree, the premier added.
- Manitoba is accelerating the removal of \$75 million of annual PST from residential and business properties, effective July 1.

Ontario

March 19

- The Ontario government passed a piece of legislation that will protect the jobs of employees who self-isolate or quarantine. Employment Standards Amendment Act (Infectious Disease Emergencies), 2020 provides job-protected leave for employees who are in isolation or quarantine due to COVID-19, or those who need to be away from work to care for children because of school or day care closures or to care for other relatives. These measures are retroactive to January 25, 2020, the date the first presumptive COVID-19 case was confirmed in Ontario.
- Municipal Emergency Act, 2020: ensure that the delivery of goods to Ontario's businesses and consumers isn't impacted by municipal noise by-laws that may unintentionally be impeding such deliveries when they are urgently needed. It also gives municipalities the ability to fully conduct Council, local board and committee meetings electronically when faced with local and province-wide emergencies, empowering the government's municipal partners to respond quickly when in-person meetings cannot be held.

March 20

- Ontario is waiving the three-month waiting period for Ontario Health Insurance Plan (OHIP) coverage. Additionally, the province will cover the cost of COVID-19 services for uninsured people who do not meet the criteria for OHIP coverage

March 21

- The Premier announced that the Ontario Government is launching Ontario Together, a new website that will help businesses and their employees work with the province to meet the challenges of COVID-19. The initial calls for innovation include: Virtual mental health services, supply chain resiliency monitoring, and financial planning and advising for small businesses that can be delivered online at low-cost including advice about relief programs and how to apply.

March 24

- The Government of Ontario is providing immediate electricity rate relief for families, small businesses and farms paying time-of-use (TOU) rates. For a 45-day period, the government is working to suspend time-of-use electricity rates, holding electricity prices to the off-peak rate of 10.1 cents-per-kilowatt-hour. This reduced price will be available 24 hours per day, seven days a week to all time-of-use customers

March 25

- Helping families pay for the extra costs associated with school and daycare closures during the COVID-19 outbreak by providing a one-time payment of \$200 per child up to 12 years of age, and \$250 for those with special needs, including children enrolled in private schools.
- Proposing to double the Guaranteed Annual Income System (GAINS) payment for low-income seniors for six months.
- Supporting more affordable electricity bills for eligible residential, farm and small business consumers, by providing approximately \$5.6 billion for electricity cost relief programs in 2020-21.
- Further supporting more affordable electricity bills by setting electricity prices for residential, farm and small business time-of-use customers at the lowest rate, known as the off-peak price, 24 hours a day for 45 days to support ratepayers in their increased daytime electricity usage as they respond to the COVID-19 outbreak, addressing concerns about time-of-use metering.
- Cutting taxes by \$355 million for about 57,000 employers through a proposed temporary increase to the Employer Health Tax (EHT) exemption.
- Providing \$9 million in direct support to families for their energy bills by expanding eligibility for the Low-income Energy Assistance Program (LEAP) and ensuring that their electricity and natural gas services are not disconnected for nonpayment during the COVID-19 outbreak.
- Providing emergency child care options to support parents working on the front lines, such as health care workers, police officers, firefighters and correctional officers.
- Expanding access to the emergency assistance program administered by Ontario Works to provide financial support to people facing economic hardship and help more people meet basic needs such as food and rent during this public health emergency.
- Enhancing funding by \$148 million for charitable and non-profit social services organizations such as food banks, homeless shelters, churches and emergency services to improve their ability to respond to COVID-19, by providing funding directly to Consolidated Municipal Service Managers and District Social Service Administration Boards who would allocate this funding based on local needs.
- Providing six months of Ontario Student Assistance Program (OSAP) loan and interest accrual relief for students, leaving more money in people's pockets.
- Helping to support regions lagging in employment growth with a proposed new Corporate Income Tax Credit, the Regional Opportunities Investment Tax Credit.
- Providing additional supports of \$26 million to Indigenous peoples and communities, including emergency assistance for urban Indigenous people in financial need, and costs for health care professionals and critical supplies to reach remote First Nations.
- Making available \$6 billion by providing five months of interest and penalty relief for businesses to file and make payments for the majority of provincially administered taxes.
- Over \$1.8 billion by deferring the upcoming June 30 quarterly municipal remittance of education property tax to school boards by 90 days, which will provide municipalities

the flexibility to, in turn, provide property tax deferrals to residents and businesses, while ensuring school boards continue to receive their funding.

- Making available \$1.9 billion by the Workplace Safety and Insurance Board (WSIB) allowing employers to defer payments for up to six months.

March 26

- The Ontario Government is enabling \$1.9 billion in relief through the Workplace Safety and Insurance Board (WSIB), with premium payments deferred for six months for all businesses in the province. All employers covered by the WSIB's workplace insurance are automatically eligible for the provisions of the relief package and can defer premium reporting and payments until August 31, 2020. Additionally, the WSIB will cease interest accrual on all outstanding premium payments. They will not charge penalties during this six-month deferral period.

April 6

- The new Support for Families initiative offers a one-time payment of \$200 per child 0 to 12 years of age, and \$250 for those 0 to 21 years of age with special needs.
- The Ontario government is deferring \$15 million in property taxes for people and businesses in parts of Northern Ontario located outside of municipal boundaries. Taxpayers will have 90 extra days to pay without incurring interest or penalties.

Québec

March 16

- Quebec created a Temporary Aid for Workers program offering up to \$573 a week for those in self-isolation who are unable to work. Workers can receive the weekly stipend for up to one month, if they are not covered by federal supports.

March 17

- The province is pushing back the deadline for filing income tax returns to June 1 from April 30.

March 19

- Quebec announced they will give \$2.5 billion into business with liquidity problems caused by the COVID-19 pandemic. The government will be offering loans and loan guarantees of a minimum of \$50,000.

March 20

- The Government of Quebec announced a six-month respite for students who have to pay off student loans. During the six-month period, no payment will be made and no interest will be accrued or added to the student debt.

March 25

- Call to the owners of residences to be conciliatory for the payment of April rent.

March 26

- The official opposition is working in collaboration with the government to quickly find flexible economic measures adapted to the reality of Quebec to support SMEs in all regions of Quebec with the following measures:
- Provide financial assistance of \$2,000 to very small businesses that benefit from the small business deduction.
- Decrease the threshold eligible for government assistance for businesses from \$50,000 to \$10,000.
- Increase and anticipate additional assistance to citizens with the solidarity tax credit to quickly provide
- access to cash.
- Quebec will allow businesses to postpone, until June 30, their declaration and their payments in respect of the QST rebates planned for March 31, April 30 and May 31.
- In addition, Quebec will speed up the processing of requests for tax credits intended for businesses and tax refunds.
- Families who receive advance payments of the tax credit for childcare expenses will have access to information that will help them avoid having to reimburse overpayments in the future.

March 27

- The deadlines for renewing advance payments of the tax credit for home-support services for seniors are extended by four months. Current payments will be extended until renewal.
- The renewal date of the payment of the shelter allowance program is postponed to December 1, 2020. Ongoing payments will be renewed until the renewal.
- 25 percent reduction in 2020 of the amounts of mandatory withdrawals from a registered retirement income fund (RRIF).
- The emergency childcare services put in place by the government will remain open and completely free for the essential workers who fight against coronavirus until May 1

March 28

- The Quebec government will accommodate healthcare system workers who wish to interrupt or postpone their parental leave in order to participate in the response to the current health emergency. These workers will have six additional months to draw their Québec Parental Insurance Plan (QPIP) benefits.

March 30

- CDPQ is creating a \$4 billion program to support Quebec companies temporarily impacted by COVID-19. The funds will be used to address the specific liquidity needs of companies, whether or not in CDPQ's portfolio, that meet certain criteria, including having been profitable before the COVID-19 crisis, having a promising growth outlook in their sector and seeking financing of over \$5 million.
- Quebec is announcing the deferral of payment of the amounts due to retain the right to circulate for commercial vehicles and taxis to September 1, 2020.

April 3

- The government announced that it is introducing the Incentive Program for the retention of essential workers (PIRTE), which will offer a benefit of \$100 per week for low-income earners working full time or part-time in essential services. This new benefit will be paid retroactively to March 15, for a maximum of sixteen weeks.
- The Quebec government announced a new program to support small and medium enterprises that are experiencing financial difficulties due to COVID-19 and who need liquidity of less than \$50,000 for their working capital.
- This initiative is in addition to the Temporary Concerted Action Program for Businesses (PACTE), launched by the Government of Quebec on March 19, which is aimed at businesses needing cash in excess of \$50,000 to their working capital.
- The Government of Quebec also announced an extension of the Local Investment Funds (LIF) for two years, until December 31, 2022.
- New measures to relax the conditions for repaying loans granted under the FLI have also been planned to meet the needs of businesses affected by the COVID pandemic 19. It will therefore be possible to offer them an additional three-month respite for the

repayment of their loan (principal and interest). These new measures are in addition to those announced on March 19 and bring the business respite period to six months.

April 4

- Announced the allocation of \$100 million for the implementation of the Job Retention Program (PACME). The objective of the program is to enable companies to receive grants to help them cover the costs of training activities. The government offers to reimburse businesses 100 percent of the eligible expenses they incur, for example for trainer's fees, the purchase of equipment and human resources management activities, up to \$100,000. The wages of workers in training will be reimbursed according to the following terms: up to a maximum of \$25 an hour for 25 percent to 100 percent of the total hours paid.

New Brunswick

March 20

- The provincial government is working to minimize the financial impacts that child care facility closures are having on parents. The government has committed to covering the fees of anyone who has lost their income due to the ongoing COVID-19 outbreak. It will also continue to provide parent subsidies as scheduled.
- WorkSafeNB is deferring premiums for businesses for three months.
- Though business property taxes must be paid by May 31, late penalties will be reviewed on a case-by-case basis to see if the penalty can be waived due to undue financial challenges, such as having to close a business due to COVID-19.
- Earlier this week, the federal government announced a six-month interest-free moratorium on the repayment of Canada student loans. This will also be the case for provincial student loans.

March 24

- The provincial government will provide a one-time income benefit to either workers or self-employed people in New Brunswick who have lost their job due to the state of emergency. This one-time \$900 benefit will be administered through the Red Cross and will help to bridge the time between when people lose their employment or close their business and to when they receive their federal benefit. Further details on how to apply will follow in coming days.

March 26

- Announced earlier this week, this will be a \$4.5 million investment for workers who have recently become unemployed. The benefit will help to bridge the gap between when a person lost their job or closed their business after March 15, to when the national benefit takes effect. The objective will be to provide access to the benefit before the end of March. The benefit will end on April 30.
- Legislative and regulatory amendments will be introduced to provide job protection for workers who must take a leave of absence due to COVID-19. It will allow an unpaid leave of up to 15 weeks to New Brunswickers who have COVID-19 or are caring for someone with the virus.
- WorkSafeNB is deferring the collection of assessment premiums for three months. The current interest rate is prime plus three percent. The rate will be reduced to zero per cent to align with the three-month deferral.
- On a case-by-case basis, the provincial government will defer loan and interest repayments for existing business loans with government departments for up to six months. Businesses can request deferrals by contacting the department that issued the loan.
- Small business owners will be eligible for loans up to \$200,000. They will not be required to pay principal on their loan for up to 12 months.

- The province will provide working capital of more than \$200,000 to help medium-sized to large employers manage the effects of COVID-19 on their operations. Businesses can apply directly to Opportunities NB.

March 29

- Applications for the 2020 Low-income Seniors' Benefit, will be available on April 1. To be eligible for the \$400 benefit, a person must have been a resident of New Brunswick on Dec. 31, 2019, and have received federal benefits under the Old Age Security Act.

March 31

- The deadline to request a property assessment review has been extended by 30 days, until May 1 in response to the COVID-19 pandemic.

April 2

- \$20 million Worker Emergency Bridge Fund to help the self-employed and those laid-off workers who do not qualify for Employment Insurance. Government will provide a one-time, \$1,000 payment, to bridge the gap between layoffs and closures and the federal government's Canada Emergency Response Benefit.
- \$20 million to fund a new program -- the Small Business Impact Grant. Eligible small businesses and social enterprises will receive a grant of 15 per cent of their gross revenues -- either from April 2019 or February 2020, up to a maximum of \$5,000. This flexible, one-time, upfront grant can be used for any purpose necessary.

April 3

- The Emergency Bridging Fund for Vulnerable Post-Secondary Students will support students who are directly impacted by the COVID-19 pandemic. The funds will be distributed by post-secondary institutions based upon eligibility criteria and will provide a one-time amount of up to \$750 per student.
- The mandatory order under the Emergency Measures Act suspends the right for landlords to evict tenants for non-payment of rent, through to May 31. People can still be evicted. However, the reason for the eviction cannot be that they are unable to pay their rent due to the COVID-19 pandemic.

Prince Edward Island

March 16

- PEI announced an initial \$25 million Emergency Contingency Fund to support Island workers, including the self-employed, and small businesses who are affected by COVID-19.

March 17

- Emergency Income Relief for the self-employed will provide \$500 per week lump sum for self-employed Islanders, delivered through Innovation PEI.
- Emergency Working Capital Financing, which will provide support for small businesses through a capital loan of up to \$100,000 with a fixed interest rate of 4 percent per annum, to be delivered through Finance PEI.

March 18

- Province of Prince Edward Island announced a temporary allowance of \$200 per week for anyone who has experienced a significant drop in their working hours.
- Deferring all scheduled loan payments for clients of Finance PEI, Island Investment Development Inc., and the PEI Century Fund for the next three months.
- Providing \$4.5 million to Community Business Development Corporations across the province to deliver financing to small business and entrepreneurs.

March 21

- Establishing a fund of up to \$2 million to support early learning centres and their staff, maintain child care spaces and ensure parents do not pay fees during the period of closures.
- Suspending repayments for provincial student loans for the next six months.
- The Employee Gift Card Program is a temporary program put in place to offer a \$100 Sobeys gift card to any employee, living and working on Prince Edward Island, who has received a lay-off notice as a direct result of the impacts associated with COVID-19. The application form is to be completed by the employer, who will then distribute the cards to affected employees. The cost of the program is being shared by Sobeys and the provincial government.

March 30

- \$1,000,000 Temporary Rental Assistance Benefit will be available to assist Island households that are currently renting and have seen an unexpected loss of income due to COVID-19.
- PEI announced the Prince Edward Island Housing Corporation would be extending its moratorium on evictions to the end of June.
- PEI announced the new Commercial Lease Rent Deferral Program to support small and medium-sized businesses who have closed due to the impacts of COVID-19. Landlords who defer rent payments from their commercial tenants for three months (May-July)

could be eligible for financial assistance (up to a maximum of \$50,000 per landlord and \$15,000 per tenant) if the deferred rent can't be recovered.

April 1

- The COVID-19 Income Support Program will help Islanders bridge the gap between their loss of income and Employment Insurance benefits or the Canada Emergency Response Benefit. This fund provides a one-time, taxable payment of \$750.
- Islanders who, as of March 13, 2020, have lost their job or have been laid off, have had their Employment Insurance benefits expire and do not yet have a job to return to, or are self-employed and have lost all revenues through self-employment may be eligible.

April 2

- PEI announced a \$1,000,000 fund for Islanders who may not qualify for existing support programs. The COVID-19 Special Situations Fund will provide up to \$1,000 to Islanders who have experienced urgent income loss as a result of COVID-19 and are not eligible for other federal and provincial funding support.
- The Temporary Rental Assistance Benefit will provide \$1,000 per household to help cover the cost of rent for a three-month period. Eligible Islanders will receive \$500 in the first month they apply and \$250 the next two months.
- PEI announced the new COVID-19 Business Adaptation Advice Program. It covers the entire cost for businesses and entrepreneurs, up to \$2,500, to hire a professional to provide advice and support on how to adapt or recover from the impacts of the pandemic.
- The province confirms that eviction orders will not be enforced during the COVID-19 pandemic.

April 3

- PEI announced a \$15 million increase to the Emergency Contingency Fund in anticipation of the evolving critical needs of Island families, workers and businesses.
- Additional financial measures were announced to help Islanders with property tax relief through amendments to the Real Property Tax Act regulations.
 - Deferring provincial property tax and fee payments until December 31, 2020;
 - Extending property assessment appeal deadlines for assessment year 2020 to December 31, 2020;
 - Providing interest relief for tax year 2020, including all past due amounts;
 - Suspending tax sale processes for the remainder of 2020; and
 - Delaying mailing of provincial tax bills for 2020 until June.

Nova Scotia

March 20

- Investing \$2.2 million so that every individual and family member on income assistance will receive an additional \$50 starting Friday, March 20, to help pay for food, cleaning supplies and personal care items. People do not need to apply.
- No tenant can be evicted because their income has been impacted by COVID-19, effective immediately for the next three months.
- Nova Scotia is investing \$161 million to address cash flow and access to credit for small and mid-size businesses.
- Government will defer payments until June 30 for all government loans and small business fees, including
- business renewal fees and workers compensation premiums.
- Changes to the Small Business Loan Guarantee Program, administered through credit unions, include deferring principal and interest payments until June 30, enhancing the program to make it easier for businesses to access credit up to \$500,000, and for those who might not qualify for a loan, government will guarantee the first \$100,000.
- Small businesses which do business with the government will be paid within five days instead of the standard 30 days.
- Payment on Nova Scotia student loans will be suspended for six months, from March 30 to Sept. 30 and students do not have to apply.

March 27

- Government is encouraging retail and commercial landlords to defer lease payments for the next three months for businesses that had to close directly due to the public health order. Landlords who participate by granting such businesses a three-month deferral and register by April 3 will be able to claim losses of up to \$5,000 per month, if the renting business does not continue operating.
- Restaurants will be allowed to include alcohol purchases with takeout and delivery orders if the alcohol cost is not more than three times the value of food ordered, effective March 30.
- Partnering with Telus to provide 100 phones and calling plans to most-vulnerable clients who have no other means of communication and who may be self-isolated and alone at a cost of \$50,000 for the phones and \$5,000 per month for the calling plans.
- Newfoundland and Labrador

March 22

- To ensure families do not have to pay child care fees and that early childhood educators can continue to be paid while centres are closed due to COVID-19, the Provincial Government will provide funding to regulated child care centres and family child care homes at the child care subsidy program rates for all licensed spaces.
- NL announced the temporary suspension of the repayment of the provincial portion of Canada Student Loans for a period of six months.

March 24

- Funding applications for the 2020-21 Provincial Agrifoods Assistance Program are now available to help current farmers and new entrants prepare for the upcoming season. The Provincial Agrifoods Assistance Program will invest \$2.25 million in agriculture programs in 2020-21, with priority on projects that support food self-sufficiency, increase agricultural growth and secondary processing, and generate employment. Successful program applicants will also be eligible for cash advances to ensure funding is available early in the season when needed.

March 26

- Provide employees with protections from losing their job if they must take time away from work as a result of COVID-19.
- Ensure tenants of rental properties cannot be evicted if they have lost income resulting from COVID-19 and not able to pay rent.
- Extend interim supply to September 30, 2020, in the event that the House of Assembly is disrupted into June 2020. This ensures that existing government services such as health care can continue.
- Introduce \$200 million in contingency funding to address the impacts of COVID-19 and reduced oil prices.
- Provide long-term borrowing authority of \$2 billion. This will allow for ongoing government operations, as well as the ability to respond to current revenue volatility.
- Authorize the temporary variation of deadlines and time periods which an activity needs to be done such as annual reports and audit reviews.
- Include changes to the Hydro Corporation Act, 2007 to authorize additional borrowing capacity to protect against a potential reduction in revenues as a result of COVID-19.

Yukon

March 16

- The Government of Yukon will support workers through a COVID-19 related 14-day isolation with paid sick leave.
- Reduce the negative impact of COVID-19 by establishing a grant program to address certain expenses related to cancelled events.
- Stimulate business and the tourism industry by waiving, reimbursing or delaying government fee collection, such as airport landing fees.
- Relieve financial pressures by deferring Workers' Compensation Health and Safety premium payments and reimburse those paid up-front, waive penalties and interest.
- Support the tourism industry with enhanced local advertising efforts.

March 19

- Budget Measures Implementation Act 2020 will reduce the small business tax rate from two per cent to zero per cent. It also expands the eligibility for the Business Investment Tax Credit.
- Changes were made to the Yukon Basic Personal Amount under the Income Tax Act geared towards low and middle-income earners to save Yukoner's money.

March 26

- The Government of Yukon has established a COVID-19 Business Advisory Council to ensure the needs of Yukon's business community are heard to address the economic impacts of COVID-19.

March 27

- The Government of Yukon passed new regulations under the Residential Landlord and Tenant Act today. These regulations prevent evictions over the next 90 days for residential tenants who are self-isolating or unable to pay their rent on time due to COVID-19.
- A new rebate program for Yukon employers to benefit workers and self-employed individuals. This rebate will cover a maximum of 10 days of wages per employee or 10 days of average daily earnings per self-employed individual to allow for a 14-day self-isolation period.
- The Paid Sick Leave Program allows Yukon workers or those self-employed who are without sick leave to stay at home if they are sick and required to self-isolate for 14 days and still meet their basic financial needs.
- They also announced temporary changes to the Yukon Nominee Program, Yukon nominees who experience layoffs or reduced work hours will not be issued the standard 90-day notice to find new employment.
- The Government of Yukon has announced a one-time \$1 million increase to its Tourism Cooperative Marketing Fund (TCMF), bringing the total available funding to \$1.7 million for the 2020–21 fiscal year.

- To help address the impacts the COVID-19 pandemic is having on the arts and culture sectors, \$275,000 will be available through three temporary funding initiatives.
- The Government of Yukon is waiving all airport landing, aircraft parking fees and loading fees in Yukon.

April 1

- Minister Pillai announced the Temporary Support for Events Funding Program, which will help businesses recover certain costs from the cancellation of major events due to COVID-19. All eligible Yukon businesses and NGOs may apply.

April 4

- The Government of Yukon ensuring that women vulnerable to violence in Yukon have safe access to cell phones and the internet during COVID-19 by providing 325 phones with capability for voice and internet access to vulnerable women for the next four months.

April 6

- Yukon's licensed child care centres and family day homes will receive additional funding to provide care to children during the COVID-19 response and beyond it. The Government of Yukon will cover staff wages as well as eligible building expenses, including rent, utilities and cleaning costs.

Northwest Territories

March 21

- The NWT has put together an initial economic relief package valued at \$13.2 million dollars that will take effect immediately.
- The government will provide relief to northern supply chain businesses through a removal of fees until the end of June including bridge tolls, truck permits and airport landing fees.
- Offer low interest working capital loans from the Business Development and Investment Corporation to businesses to help offset up to one month of COVID-19 impacts.
- Allow for the deferral of any Business Development and Investment Corporation loan payments for a period of up to three cumulative months, between April 1, 2020 and September 30, 2020, with no penalty or additional interest charges.
- Provide advance payments for the 2020 GNWT net fiscal benefit from resource revenues to Indigenous Governments that are signatories to the Devolution Agreement.
- Allow non-government organizations, Indigenous Governments, and Community Governments with unused contribution amounts in 2019-20 to use these funds in 2020-21.
- Allow small businesses and individuals to access cash flow more quickly by shortening the payment terms on GNWT invoices so that they are paid out as soon as possible.
- Extension of the due date for Workers' Safety and Compensation Commission Employer Assessment Payments from April 1 to May 1, 2020.
- Provide small businesses and individuals with access to greater cash flow during this crisis, by pausing most collections efforts, including: Outside collection agency activity, GNWT set-offs on GNWT payments, and GNWT set-offs on Canada Revenue Agency tax refunds.
- Increase funding available for the Income Assistance program.
- Defer the payment of student loans to September 30, 2020, including not charging interest for this period.
- Support NWT residents by removing load limiters, ceasing disconnections, and pausing collection efforts with the NTPC Load Limiters/Collections Policy.

March 31

- The GNWT is introducing a one-time emergency allowance for income assistance recipients that will provide \$500 to single recipients, and \$1000 to households with two or more people to ensure that they have appropriate cleaning supplies, and are prepared for a 14-day period of self-isolation.
- Health and Social Services is waiving professional fees for medical professionals.
- The GNWT will waive interest charges on all late tax returns between March 15 and June 30 including fuel tax and payroll tax.
- In support of the restaurant and hospitality industry, the NWTLCC will offer to buy back any unopened alcohol stock, ensuring that businesses have access to the cash they need now

Nunavut

March 27

- Nunavut will provide immediate short-term relief to Nunavut businesses through its Small Business Support Program. Eligible businesses can apply for up to \$5,000 in support in the form of a non-repayable contribution.

For Questions:

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Appendix I – Residential Road Renewal Program

Due to the COVID-19 pandemic, there was a need to review the Road Construction Program for 2020.

Through the review, nine projects were identified to not advance in 2020 for the following reasons:

- Impact to residence with the need to provide temporary water hookups during construction for the first four projects noted below. Temporary water hookups require City employees or third-party contractors to enter private residences and during a time of social distancing and State of Emergency, it is not recommended.
- Due to the current delay in starting projects and posting tender and bid documents for construction work, there is a high probability that these projects would not be completed during this construction season. Project that are not completed will need to be stopped during the winter months and completed in the following year. This will mean that residents will be impacted over two summers.
- These projects will be prioritized in 2021.

The table below shows the deferred projects. Five projects are complete rebuilds totaling \$3.8 million and four projects totaling almost \$2.6 million are rehabilitation.

Location	From	To	Treatment Type	Cost Estimate (\$)
ACADEMY PARK RD	ACADEMY PARK ROAD (NW CORNER)	ACADEMY PARK ROAD (SE CORNER)	REBUILD	\$700,000
PROCTER PLACE	PARLIAMENT AVENUE	25TH AVENUE	REBUILD	\$982,000
CALDER CRESCENT	JUBILEE AVENUE (W. LEG)	JUBILEE AVENUE (E. LEG)	REBUILD	\$936,000
CHISHOLM ROAD	SHANNON ROAD	GRANT ROAD	REBUILD	\$429,000
4TH AVENUE NORTH	GARNET STREET	RETALLACK STREET	REBUILD	\$800,000
CENTENNIAL ST	PELLS DRIVE	KRAMER BOULEVARD	REHAB	\$800,000
KUTARNA CRES	HARDING STREET	HARDING STREET	REHAB	\$620,000
WILLOWVIEW ST	OAKVIEW DR	ELMVIEW RD	REHAB	\$291,000
MCTAVISH ST	DEWDNEY AVENUE	4TH AVENUE	REHAB	\$884,000
TOTAL				\$6,442,000

BYLAW NO. 2020-18

THE HOUSING INCENTIVE PROGRAM TAX EXEMPTION BYLAW, 2020 (No. 2)

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

- 1 The purpose of this Bylaw is to provide a Housing Incentive Tax Exemption to the owners of properties that qualify under the City of Regina's Housing Incentives Policy.

Authority

- 2 The authority for this Bylaw is subsection 262(4) of *The Cities Act*, section 21 of *The Education Property Tax Act* and sections 9 and 11 of *The Education Property Tax Regulations*.

Exemption

- 3 The following property is exempt from taxation equal to 100 percent of the property taxes otherwise payable on each property, commencing January 1, 2020 and concluding December 31, 2024, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 5380 Parliament Avenue and legally described as:

Condominium Parcel 203336669

Unit 1

Condominium Plan 102248186, Extension 0

- 4 The exemption in section 3 shall be governed by the form of Tax Exemption Agreement attached hereto as Schedule "A".
- 5 The exemption in section 3 shall apply to a subsequent owner of an exempt property if the new owner is eligible under the Housing Incentive Policy and complies with the terms of the applicable Tax Exemption Agreement.
- 6 The City Clerk is authorized to sign and seal the Agreement referred to in section 3 on behalf of the City of Regina.

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

City Solicitor

Coming Into Force

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"

**TAX EXEMPTION AGREEMENT
HOUSING INCENTIVE PROGRAM – 2 or more RENTAL UNITS
2016 Housing Incentives Policy
Street Address, Regina, Saskatchewan**

Agreement dated _____, 20____
(City Clerk to put in date)

Between:

**CITY OF REGINA
(the "City")**

- and -

"Full Name of Owner"
(the "Owner")

The Parties agree as follows:

Definitions

1 **"City Assessor"** means the City of Regina City Assessor or his or her designate;

"education portion of the property taxes" means the property taxes levied by the City pursuant to *The Education Property Tax Act* on behalf of the Government of Saskatchewan for the benefit of the Board of Education of the Regina School Division No. 4;

"Executive Director" means City's Executive Director, City Planning and Development or his/her designate.

"Property" means the real property located at "Street Address" and legally described as:

"Insert Legal Description"

and includes any units established through a subsequent re-division of the Property;

"Unit" means one of the dwelling units to be constructed on behalf of the Owner in the Property.

Tax Exemption

2(1) Pursuant to subsection 262(4) of *The Cities Act*, and subject to the terms of this Agreement, the City grants an exemption from taxation on the Property equal to 100% of the property taxes levied with respect to the Property, commencing "Date

and Year", and concluding "Date and Year", on the condition that the Owner obtain an occupancy permit for the Property by October 31, 2019.

- (1.1) Notwithstanding subsection (1), where on an annual basis the exemption of the education portion of the property taxes for the parcel of land where the Property is located would be equal to \$25,000 or more, the exemption of the education portion of the property taxes is subject to the annual approval of the Government of Saskatchewan.
- (1.2) Where the Government of Saskatchewan 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.
- (1.3) Where the exemption of the education portion of the property taxes is not approved or is reduced, the Owners will be required to pay the balance of the education portion of the property taxes and the City shall not be liable to the Owners for any amount of the tax exemption which would have otherwise been granted to the Owners.
- (2) If the Owner fails to obtain an occupancy permit by October 31, 2019, the City may terminate the tax exemption under this Agreement by written notice to the Owner, and the taxes on the Property for the year 2020 will become due and owing as of the date of the termination, including any penalties incurred.
- (3) The Executive Director will conclusively determine whether or not the Owner has adhered to the deadline for obtaining an occupancy permit as well as any of the other requirements set out in this Agreement.
- (4) The Executive Director has the sole discretion and authority to allow extensions of the deadline outlined in this section if the Owner makes a written request for an extension addressed to the Executive Director.
- (5) Where the Executive Director allows for an extension, the extension and the terms of conditions of this extension must be set out in writing.
- (6) Where an extension of the deadlines had been allowed by the Executive Director and the Owner has failed to comply with the deadline set out in the extension, the City may terminate the tax exemption under this Agreement by written notice to the Owner, and the taxes on the Property for the year 2020 and any subsequent years will become due and owing.

Terms and Conditions of Exemption

- 3(1) The exemption does not apply to portions of the Property used or intended to be used for non-residential purposes.
- (2) The exemption shall apply only to new residential development that has two or more residential units or the redevelopment of an existing property into two or more residential units where all the units are rented.
 - (2.1) The exemption provided for under this agreement is being provided on the basis that all the units in the Property will be available to be rented to any tenant and will not be limited to specific types of tenants or tenants with specific characteristics.
 - (2.2) The exemption provided for under this agreement is being provided on the basis that the Property is not a group care facility or personal care home.
 - (2.3) The exemption shall only apply to units that are used as a residence with each unit having sleeping, cooking and toilet facilities.
- (3) The exemption provided for under this agreement is being provided on the basis that all the units in the Property will be rented to individuals for no less than 10 years from the date of the commencement of the exemption.
- (4) By agreeing to maintain the property as rental for no less than 10 years, the parties acknowledge and agree that the property will not be eligible for condominium conversion for 10 years from the date of commencement of the exemption.
- (5) This section survives the termination or expiration of this agreement.
- 4 The exemption from taxation does not include special taxes, local improvement levies, utility charges, development fees or other such charges or fees properly imposed by the City or other taxing authority.
- 5 The scope of the tax exemption, including calculation of any percentage or proportion and the determination of any use or cost, shall be conclusively determined by the City Assessor.

Owners' Covenants

- 6 The Owner shall promptly:
 - (a) notify the City of the date of occupancy of the Property and of any occurrences which would discontinue or terminate the tax exemption;
 - (b) provide the City Assessor with any information or documents requested by the City Assessor to complete and check the assessment of the Property; and

- (c) provide the Executive Director with any information, documentation, or access to the Property requested by the Executive Director to check the progress of construction for the purposes of this Agreement.
- 7 The Owner shall obtain an occupancy permit by the deadline set out in this agreement unless this deadline has been extended in accordance with this Agreement.

Continuation

- 8 The tax exemption will continue only for so long as the Owner complies with the terms of this Agreement.

Cessation or termination

- 9(1) The tax exemption will cease if:
- (a) the Owner becomes bankrupt or insolvent or is so adjudged;
 - (b) the Owner makes a general assignment for the benefit of creditors;
 - (c) the Property is no longer rented;
 - (c.1) rental of the units in the Property is restricted to specific types of tenants or tenants with specific characteristics;
 - (d) the improvements on the Property do not conform to all municipal and provincial laws governing the construction and use of the improvements, including any zoning bylaws and *The Uniform Building and Accessibility Standards Act*;
 - (e) the Owner does not keep the taxes current on portions of the Property which are not exempt; or
 - (f) the Owner violates any provision of the City's Housing Incentive Policy under which this exemption was approved.
- (2) If the tax exemption ceases by reason of an event in subsection (1), the full amount of the taxes on the Property for the year in which the event occurred will become due and owing as of the date of the termination, including any penalties incurred and the property will become fully taxable for any subsequent years.
- (3) The Executive Director may terminate this Agreement by written notice to the Owner, if the Owner fails to meet any obligation under this Agreement or violates any provision under this Agreement.

Notices

- 10(1) Any notice required or permitted to be given to either Party pursuant to this Agreement shall be in writing and may be delivered to the Party in person, or to its authorized agent, or by sending it by prepaid registered mail, addressed:

To the City:

Executive Director, City Planning and Development
2476 Victoria Avenue
PO Box 1790
Regina, Saskatchewan S4P 3C8

To the Owner:

"Name of Owner"
"Address of Owner"

or to such alternate address as either Party may, from time to time, by notice advise.

- (2) If a notice is mailed pursuant to the subsection (1), it is deemed to be given on the third business day after the date of such mailing.
- (3) If postal service is interrupted or substantially delayed, any notice shall be hand-delivered.

Notification of Sale of Property

- 11(1) The Owner shall notify the Executive Director in writing within 15 days prior to the transfer of the title in the event that the Property is sold.
- (2) The Parties agree that the rights and obligations granted and agreed to herein shall be appurtenant to, pass with, extend and be annexed to and run with and bind the Owner's Lands and every part thereof and shall also bind the Owner and its heirs, executors, successors, assigns, lessees, sublessees and licensees, all successors in title to all or any portion of the Owner's Lands or interest therein, whether as trustee or otherwise, and any other persons, firms, corporations or organizations having at any time any right of use, occupancy or possession of all or any portion of the Owner's Lands. The City may, at the City's own expense, register in the Saskatchewan Land Registry an interest in land based on this Agreement as against the title(s) to the Owner's Lands.
- (3) This Agreement shall enure to the benefit of and be binding upon the parties and their heirs, executors, successors and permitted assigns. The rights and obligations of each party shall not be assignable unless such assignment has been consented to by each of the other parties, whose consent may in the unfettered discretion of such parties be withheld. Any transferee of any shares in the capital of a party that is a

corporation shall be deemed to be a party to this Agreement and shall be governed hereby in the same manner and to the same extent as the parties which are signatory hereto. The Owner agrees that it shall cause any transferee, nominee or agent having been transferred an ownership interest in and to the lands (a **“Permitted Transferee”**) to assume and be bound by all of the terms and obligations contained in this Agreement as if such Permitted Transferee had entered into this Agreement in the place and stead of the Owner.

Amendments

- 12(1) The Agreement may be amended by written agreement between the Parties.
- (2) For the purposes of subsection (1), the Executive Director may authorize any amendments to the Agreement.

General

- 13 In the event that this Agreement or any part of it is found to be invalid or ultra vires of Council, then the City shall not be liable to the Owner for any amount of the tax exemption which would have otherwise have been granted to the Owner.
- 14 This Agreement may be executed by the Parties in separate counterparts, each of which when so executed and delivered to all of the Parties shall be deemed to be and shall be read as a single agreement among the Parties. In addition, execution of this Agreement by any of the Parties may be evidenced by way of a faxed transmission of such Party's signature (which signature may be by separate counterpart), or photocopy of such faxed transmission, and such faxed signature, or photocopy of such faxed signature, shall be deemed to constitute the original signature of such Party of this Agreement.
- 15 Any Party delivering an executed counterpart of this Agreement by facsimile shall also deliver a manually executed counterpart of this Agreement, but the failure to do so does not affect the validity, enforceability or binding effect of this Agreement.

16 This Agreement shall not become effective until adopted by bylaw of the Council of the City and fully executed by all parties to the Agreement.

In witness whereof the Parties have executed the Agreement on the date first written above.

CITY OF REGINA

{ seal }

City Clerk

“Full Name of Owner”

Per: _____ { seal } Date: _____
Authorized Signing Officer DD-MMMM-YYYY

Per: _____ { seal } Date: _____
Authorized Signing Officer DD-MMMM-YYYY

* If the corporate seal of the corporation is not affixed, then each Authorized signing Officer must fill out and execute an Affidavit of Corporate Signing Authority in the form attached to this Agreement. If there is more than one Authorized Signing Officer who must execute this Agreement, then make copies of the attached form.

AFFIDAVIT OF CORPORATE SIGNING AUTHORITY

CANADA
SASKATCHEWAN

I, _____ of Regina, Saskatchewan,
Print Full Name of Signing Authority

MAKE OATH/AFFIRM AS FOLLOWS:

1. I am a Director or Officer of _____ named in the Tax Exemption Agreement to which this Affidavit is attached.
2. I am authorized by _____ to execute the Tax Exemption Agreement without affixing the Corporate Seal of the Corporation.

Sworn/Affirmed before me at _____,

on _____, 20____
Month Date

A Commissioner for Oaths in and for the
Province of Saskatchewan.
Being a lawyer —or—
My commission
expires:

Signature of Signing Authority

NOTE – City employees should not sign this document as the Commissioner for Oaths

ABSTRACT

BYLAW NO. 2020-18

THE HOUSING INCENTIVE PROGRAM TAX EXEMPTION BYLAW, 2020 (No. 2)

PURPOSE:	To provide a Housing Incentive Tax Exemption to the owners of properties that qualify under the City of Regina's Housing Incentives Policy.
ABSTRACT:	The Bylaw provides a tax exemption for the years 2020 to 2024 for the property located at 5380 Parliament Avenue, Regina, SK.
STATUTORY AUTHORITY:	Section 262(4) of <i>The Cities Act</i> .
MINISTER'S APPROVAL:	N/A
PUBLIC HEARING:	N/A
PUBLIC NOTICE:	N/A
REFERENCE:	Housing Incentives Tax Exemption Policy (CR09-122), (CR11-163), (CR13-110), (CR14-111), (CR15-125) and (CR17-59)
AMENDS/REPEALS:	N/A
CLASSIFICATION:	Administrative
INITIATING DIVISION:	Financial Strategy & Sustainability
INITIATING DEPARTMENT:	Assessment, Tax and Utility Billing

BYLAW NO. 2020-22

THE REGINA EXHIBITION ASSOCIATION LIMITED BORROWING AND
GUARANTEE AMENDMENT BYLAW, 2020

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

- 1 The purpose of this Bylaw is to:
- (a) set out the authority and debt limit requirements for amending Bylaw 2015-25 being *The Regina Exhibition Association Limited Borrowing and Guarantee Bylaw, 2015*; and
 - (b) amend Bylaw 2015-25 being *The Regina Exhibition Association Limited Borrowing and Guarantee Bylaw, 2015* to change the credit facilities authorized under that Bylaw.

Authority

- 2 The authority for this Bylaw is *The Cities Act*, and in particular, Part IX and Divisions 5, 6 and 8 of the Act.

Authorization

- 3(1) The City received approval of the re-establishment of its long-term debt limit of \$450,000,000 granted by the Saskatchewan Municipal Board on October 5, 2016.
- (2) The City's outstanding debt as of December 31, 2019 totals \$301,500,000.
- (3) Given that there is no additional debt being incurred through this Bylaw as this Bylaw amends the credit facilities under Bylaw 2015-25 and does not increase the maximum loan amount, this Bylaw will not result in the City's debt exceeding its established debt limit of \$450,000,000.
- (4) Pursuant to clause 5.2(f) of the Unanimous Member's Agreement entered into by the City on January 1, 2014 and section 153 of *The Cities Act*, the City authorizes the following:
- (a) the Regina Exhibition Association Limited is authorized to amend the current credit facilities outlined in Appendix "A" to Bylaw 2015-25 on the condition that the amendments do not increase the existing maximum loan amount of \$13,000,000; and
 - (b) the City is authorized to make any necessary amendments to the guarantee of the debt set out in Bylaw 2015-25 to facilitate the change in credit facilities.

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

City Solicitor

- (5) The Executive Director, Financial Strategy and Sustainability for the City is authorized to negotiate, approve and enter into all necessary agreements with The Regina Exhibition Association Limited and HSBC Bank Canada on behalf of the City and generally to do all things and to execute all documents and other papers in the name of the City, in order to carry out the borrowing and guarantee as provided in this Bylaw.
- (6) The City Clerk is authorized to affix the City's seal to all documents and papers required by subsection (5).

Details of the borrowing

- 4 The amount, purpose, repayment source, term and interest rate for each amended credit facility is set out in Appendix "A" to this Bylaw.

Bylaw 2015-25 amended

- 5 Bylaw 2015-25 being *The Regina Exhibition Association Limited Borrowing and Guarantee Bylaw, 2015* is amended by repealing Appendix "A" in that Bylaw and substituting the Appendix "A" attached to this Bylaw.
- 6 This Bylaw comes into force on the day of passage.

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

“Appendix ‘A’

Facility	Loan Amount	Purpose	Term and Repayment	Interest Rate	Source for repayment
Facility A - Overdraft Line	\$6,788,661	-to support daily working capital requirements	no fixed term or set duration of repayment	Banker's Acceptance Rate + 1% or Prime Rate -.25%* Payable monthly	Regina Exhibition Association Limited's regular operating cash flow
Facility B- Revolving Equipment Loan	\$3,900,000	-to finance the capital plan	no fixed term but requirement of a minimum annual principal repayment of the lesser of the loan balance or \$1,000,000	Banker's Acceptance Rate + 1% or Prime Rate-.25%* payable monthly	Regina Exhibition Association Limited's regular operating cash flow
Facility C- Food and Beverage Equipment Loan	\$2,211,339	-to finance the food and beverage equipment for the new stadium	10 year loan with monthly principal payments being made from July to November with no repayment of principal required for the remaining seven months	Banker's Acceptance Rate +1% or Prime Rate-.25%* payable monthly except during construction period	Regina Exhibition Association Limited's incremental net income from the new stadium
Facility E- MasterCard Corporate Expense Program	\$100,000	-to assist with travel, entertaining and small ticket purchases	no fixed term or set duration of repayment of principal	Maximum interest rate is 21.9% payable monthly	Regina Exhibition Association Limited's regular operating cash flow
Total	\$13,000,000				

*these rates may be selected annually by The Regina Exhibition Association Limited”

ABSTRACT

BYLAW NO. 2020-22

THE REGINA EXHIBITION ASSOCIATION LIMITED BORROWING AND GUARANTEE AMENDMENT BYLAW, 2020

PURPOSE:	The purpose of this Bylaw is to: set out the authority and debt limit requirements for amending Bylaw 2015-25, being <i>The Regina Exhibition Association Limited Borrowing and Guarantee Bylaw, 2015</i> ; and amend Bylaw 2015-25, being <i>The Regina Exhibition Association Limited Borrowing and Guarantee Bylaw, 2015</i> to change the credit facilities authorized under that Bylaw.
ABSTRACT:	This Bylaw amends REAL's credit facilities under Bylaw 2015-25 to increase the operating credit line while decreasing the capital and food and beverage equipment credit facility and removing the interest rate swap and foreign exchange line credit facilities.
STATUTORY AUTHORITY:	Part IX and Divisions 5, 6 and 8 of <i>The Cities Act</i> .
MINISTER'S APPROVAL:	N/A
PUBLIC HEARING:	N/A
PUBLIC NOTICE:	Public Notice is required pursuant to sections 101 and 102 of <i>The Cities Act</i> and Bylaw 2003-8, being <i>The Public Notice Policy Bylaw</i> . Public notice was provided on the City's website, public notice board and the Leader Post on April 7, 2020 and April 11, 2020.
REFERENCE:	CM20-8 from the April 15, 2020 City Council meeting
AMENDS/REPEALS:	amends Bylaw 2015-25
CLASSIFICATION:	Administrative and Executory
INITIATING DIVISION:	Financial Strategy and Sustainability
INITIATING DEPARTMENT:	Financial Services

BYLAW NO. 2020-23

THE REGINA PROPERTY TAX BYLAW, 2020

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

- 1 The purpose of this Bylaw is to establish tax rates and impose taxes on:
- (a) all taxable property in the City of Regina sufficient to meet the estimated expenditures and transfers, having regard to estimated revenues from other sources, set out in the budgets of the City and the Library for 2020; and
 - (b) all property used or intended to be used for business purposes within business improvement districts established by City Council sufficient to raise the amount required for the requisition of the business improvement districts, as approved by City Council.

Authority

- 2 The authority for this Bylaw is:
- (a) section 26 and Division 7 of Part XI of *The Cities Act*;
 - (b) sections 12, 13 and 15 of *The Cities Regulations*; and
 - (c) section 22 of *The Public Libraries Act, 1996*.

Definitions

- 3 In this Bylaw:
- “**Agricultural**” means all land and improvements in the agricultural property class prescribed pursuant to section 15 of *The Cities Regulations*;
- “**City**” means the municipal corporation of the City of Regina or where the context requires the geographical area within the city limits;
- “**Commercial and Industrial**” means all land and improvements in the Commercial and Industrial property class prescribed pursuant to section 15 of *The Cities Regulations* excluding land and improvements defined as Golf Courses;
- “**Golf Courses**” means land and improvements designed and used for or in conjunction with a golf course;
- “**Library**” means the Regina Public Library Board;

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

City Solicitor

“Multi-Family Residential” means:

- (a) land and improvements designed and used for or intended to be used for, or in conjunction with, a residential purpose, in which the existing improvements accommodate four or more self-contained dwelling units within a parcel;
- (b) land and improvements which include four or more self-contained dwelling units registered as one condominium unit within the meaning of *The Condominium Property Act, 1993*; and
- (c) vacant land zoned for use for multiple dwelling units;

“Regina Downtown Business Improvement District” means the business improvement district continued pursuant to *The Regina Downtown Business Improvement District Bylaw*, Bylaw No. 2003-80;

“Regina’s Warehouse Business Improvement District” means the business improvement district established pursuant to *Regina’s Old Warehouse Business Improvement District Bylaw*, Bylaw No. 2003-15;

“Residential” means:

- (a) land with improvements used for or intended to be used for, or in conjunction with, a residential purpose, including residential land and improvements within a condominium plan registered under *The Condominium Property Act, 1993*; and
- (b) vacant land zoned for residential use;

provided the property is not classified as Multi-Family Residential;

“Resource Property” means:

- (a) land and improvements used or intended to be used for mines or petroleum oil wells and gas wells; or
- (b) pipeline and other land and improvements used in conjunction with a pipeline.

Mill Rates

- 4(1) The following uniform rates shall be imposed on all taxable assessments in the City of Regina:

- (a) 8.37161 mills per dollar for the City; and
 - (b) 0.74971 mills per dollar for the Library.
- (2) The following uniform rates shall be imposed on all property used or intended to be used for business purposes within the following business improvement districts:
- (a) 0.5997 mills per dollar for the Regina Downtown Business Improvement District; and
 - (b) 0.50396 mills per dollar for Regina's Warehouse Business Improvement District.

Sub-Classes of Property

5 The following sub-classes are established:

- (a) Residential;
- (b) Multi-Family Residential;
- (c) Commercial and Industrial;
- (d) Golf Courses; and
- (e) Resource Property.

Mill Rate Factors

6 The following are the mill rate factors to be multiplied by the uniform rates for the City and Library to establish the levy for a taxable assessment:

CLASS	SUBCLASS	MILL RATE FACTOR
Residential	Residential (including condominiums)	0.91152
	Multi-Family Residential	0.91152
Commercial/Industrial	Commercial and Industrial	1.21040
	Resource	1.21040
	Golf Courses	0.78654
Agricultural	N/A	1.21040

Coming Into Force

7 This Bylaw comes into force on the date of passage.

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

ABSTRACT

BYLAW NO. 2020-23

THE REGINA PROPERTY TAX BYLAW, 2020

PURPOSE:	To set the 2020 mill rates for the City of Regina, the Regina Public Library, and the Regina Downtown and Regina's Warehouse Business improvement districts and the property subclasses and mill rate factors for the City and Library taxes.
ABSTRACT:	The Bylaw sets the mill rates to be levied on all taxable assessments in the City to raise the money required by the City, the Public Library, and the business improvements districts for 2020.
STATUTORY AUTHORITY:	Section 26 and Division 7 of Part XI of <i>The Cities Act</i> , section 12, 13 and 15 of <i>The Cities Regulations</i> and section 22 of <i>The Public Libraries Act, 1996</i> .
MINISTER'S APPROVAL:	n/a
PUBLIC HEARING:	n/a
PUBLIC NOTICE:	n/a
REFERENCE:	Report CM19-15 from the December 9, 2019 City Council meeting and Report CM20-8 from the April 15, 2020 City Council meeting
AMENDS/REPEALS:	New bylaw
CLASSIFICATION:	Administrative
INITIATING DIVISION:	Financial Strategy and Sustainability
INITIATING DEPARTMENT:	Assessment, Tax & Utility Billing

BYLAW NO. 2020-24

THE EDUCATION PROPERTY TAX BYLAW, 2020

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

- 1 The purpose of this Bylaw is to authorize the City of Regina to levy and collect education property taxes on all the taxable assessments in the City 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.

Authority

- 2 The authority for this Bylaw is section 253 of *The Cities Act* and sections 4, 6, 7, 9 and 10 of *The Education Property Tax Act*.

Definitions

- 3 In this Bylaw:

- (a) **“agricultural property class”** means the agricultural property class as defined in the regulations;
- (b) **“City”** means the municipal corporation of the City of Regina or where the context requires the geographical area within the city limits;
- (c) **“commercial and industrial property class”** means the commercial and industrial property class as defined in the regulations;
- (d) **“education property tax”** means the school tax or education property tax as defined in *The Education Property Tax Act*;
- (e) **“regulations”** means *The Education Property Tax Regulations*;
- (f) **“residential property class”** means the residential property class as defined in the regulations;
- (g) **“resource property class”** means the resource property class as defined in the regulations;
- (h) **“separate school division tax”** means the separate school division tax as defined in *The Education Property Tax Act*.

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

City Solicitor

Mill Rates

4 The City is hereby authorized to impose an education property tax on all taxable assessments in the City on behalf of the Government of Saskatchewan for the benefit of the Board of Education of the Regina School Division No. 4 at the following rates for 2020:

(a)	agricultural property class	1.43 mills
(b)	residential property class	4.12 mills
(c)	commercial and industrial property class	6.27 mills
(d)	resource property class	9.68 mills

5 The City is hereby authorized to impose a separate school division tax on all taxable assessments in the City on behalf of and for the benefit of the Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan at the following rates for 2020:

(a)	agricultural property class	1.43 mills
(b)	residential property class	4.12 mills
(c)	commercial and industrial property class	6.27 mills
(d)	resource property class	9.68 mills

Mill Rate Factors

6 The mill rate factors set pursuant to Bylaw 2020-23, *The Regina Property Tax Bylaw, 2020* shall not apply to the tax required to be levied pursuant to *The Education Property Tax Act*.

7 This Bylaw comes into force on the day of passage.

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

ABSTRACT

BYLAW NO. 2020-24

THE EDUCATION PROPERTY TAX BYLAW, 2020

PURPOSE:	This Bylaw authorizes the City to levy and collect taxes on all taxable assessments in the City 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 School Division No. 81 of Saskatchewan.
ABSTRACT:	This Bylaw allows the City to levy and collect taxes on property in the City in accordance with the mill rates set by the Ministry of Education and the Board of Education of the Regina Roman Catholic School Division No. 81 of Saskatchewan.
STATUTORY AUTHORITY:	Section 253 of <i>The Cities Act</i> and sections 4, 6, 7, 9 and 10 of <i>The Education Property Tax Act</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:	New bylaw
CLASSIFICATION:	Administrative
INITIATING DIVISION:	Financial Strategy and Sustainability
INITIATING DEPARTMENT:	Assessment, Tax & Utility Billing

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
<hr/>	
AGRICULTURAL PROPERTIES IN NEW NEIGHBOURHOOD (300K POPULATION) RECEIVING FURTHER MITIGATION TOTAL	6
TOTAL	124
<hr/>	

**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