CITY COUNCIL

Monday, April 10, 2017
5:30 PM

Henry Baker Hall, Main Floor, City Hall

OFFICE OF THE CITY CLERK

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Revised Agenda
City Council
Monday, April 10, 2017

CONFIRMATION OF AGENDA

TABLED DELEGATIONS AND RELEATED REPORTS

DE17-29 John Hopkins – Regina & District Chamber of Commerce: 2017 Reassessment Tax Policy

CR17-24 2017 Reassessment Tax Policy

Recommendation
RECOMMENDATION OF THE FINANCE AND ADMINISTRATION COMMITTEE - MARCH 7, 2017

1. That the following principles be adopted in establishing mill rate factors for 2017:
   a) That the relative share of property taxes between the Residential and Non-Residential Properties does not change due to reassessment.
   b) That long-term stability be considered in establishing tax policies for mill rate factors.

2. That mill rate factors be set for the group of residential classes of properties and the group of non-residential properties such that the above recommendations are applied.

3. That the subclass for Golf Courses be continued and the mill rate factor set so that the effective tax rate is equal to 65 per cent of the effective commercial tax rate.

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4. That a phase-in of property tax changes be implemented for the Commercial and Industrial class of properties for changes in property taxes as a result of the 2017 reassessment, whereby the phase-in shall be revenue-neutral by phasing in decreases and increases, with decreases and increases applied as follows:
    - 2017 increases and decreases limited to 1/3 of the property tax change.
    - 2018 increases and decreases limited to 2/3 of the property tax change.
    - 2019 the full increase or decrease would be applied.

5. That the City Solicitor be instructed to prepare the necessary bylaws.

DELEGATIONS AND RELATED REPORTS

DE17-36 Brandon Wright - Bike Regina: 2017 Amended General Operating Budget

DE17-37 Wilma Staff: 2017 Amended General Operating Budget

DE17-38 Jim Elliott: 2017 Amended General Operating Budget

DE17-39 Chad Novak – Saskatchewan Taxpayers Advocacy Group: Boundary Alteration – 2017 Property Tax Exemptions

DE17-40 Chad Novak – Saskatchewan Taxpayers Advocacy Group: 2017 Amended General Operating Budget

DE17-41 John Klein: 2017 Amended General Operating Budget

DE17-42 Doug Normand – Regina Lawn Bowling Club: 2017 Amended General Operating Budget

DE17-43 John Hopkins - Regina & District Chamber of Commerce: 2017 Amended General Operating Budget

DE17-44 James A. Holmes: 2017 Amended General Operating Budget

DE17-45 Marilyn Pollock – Canadian Condominium Institute – South Saskatchewan Chapter: 2017 Amended General Operating Budget

DE17-46 Kelly Mentanko: 2017 Amended General Operating Budget

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DE17-47 Richmond Graham, John Aston and Derrick Thue - Regina Airport Authority: 2017 Amended General Operating Budget

DE17-48 Michelle Benrot-Carnie: 2017 Amended General Operating Budget

CP17-5 Canadian Federation of Independent Business: 2017 Amended General Operating Budget

CP17-6 Suzanne and Robin Lendvoy: 2017 Amended General Operating Budget

CP17-7 Regina Public Library: 2017 Amended General Operating Budget

CM17-3 2017 Annual Property Tax Exemptions

Recommendation

1. That City Council approve the property tax exemptions outlined in Appendix A.

2. That the City Solicitor be instructed to bring forward the necessary bylaw to the April 24, 2017 City Council meeting to provide for the property tax exemptions listed in Appendix A to the April 24, 2017 Council meeting.

CM17-4 Boundary Alteration – 2017 Property Tax Exemptions

Recommendation

1. That the property tax exemptions as outlined in this report be approved.

2. That the City Solicitor be instructed to bring forward the necessary bylaw to provide for the property tax exemptions listed in Appendix A, B and C to the April 24, 2017 Council meeting.

CM17-5 2017 Amended General Operating Budget

Recommendation

1. That the following be approved to address the shortfall of $10.3 million in 2017 created by the 2017-18 Provincial Budget:

   a) 2017 tax-supported General Operating Budget, with gross expenditures of $435,738,700 and a net property tax levy requirement of $220,190,100.

   b) 2017 mill rate, approved by City Council on February 13, 2017, be increased by a further 2.5%, resulting in a total mill rate of 7.4553.

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c) Street use permit fees in *The Regina Traffic Bylaw*, Bylaw 9900 (the "Traffic Bylaw") be amended in accordance with the Temporary Street Use Permits detailed below in this report, effective July 1, 2017.

d) Program and services be reduced as outlined in Appendix A, providing an annual ongoing financial saving of $1.69 million plus a one-time saving of $874,000.

2. That the Regina Police Service 2017 Capital Budget of $3,143,000 be reduced by $572,000 to $2,571,000 and a transfer of $428,000 be made from the Regina Police Service General Reserve to fund the Regina Police Service's capital program.

3. To address a potential further shortfall in 2018 created by the 2017-18 Provincial Budget, that Administration undertake the following work in 2017 and make recommendations to Council in preparation for the 2018 budget:

a) Review the funding relationship with City service partners to ensure best value for funding invested.

b) Review the implications of the repeal of *The Wascana Centre Authority Act* and the introduction of *The Provincial Capital Commission Act*, which changes the relationship and may impact the future financial obligations of the City to Wascana Park.

c) Review property tax exemptions to build alignment with the community grant program to ensure equitable treatment and value for funding invested across all stakeholders.

d) Review the split of property tax between residential and non-residential property tax payers to ensure equity and fairness.

e) Identify other tax opportunities including expanded application of the Amusement Tax.

f) Review recreation services and service levels in response to the recommendations of the Recreation Master Plan.

g) Explore opportunities to establish solid waste management as a self-sustaining utility.

h) Review fees for Planning and Building applications. In support of this review, approve a one-time transfer of $60,000 from the Planning and Sustainability Reserve in 2017.

4. That property tax notices issued in 2017 and 2018 clearly describe the impact of the 2017-2018 Provincial Budget.

5. That the City Solicitor be authorized to prepare all necessary bylaws to implement the above recommendations.

ADJOURNMENT

Good evening Your Worship, Members of Regina City Council.

My name is John Hopkins and I am the Chief Executive Officer of the Regina & District Chamber of Commerce. I am here today to provide our perspective on the 2017 Reassessment Tax Policy Report before you.

I want to begin my comments by thanking Mr Barr for his years of service and to wish him nothing but the best in his retirement. Over the years I have relied on his exceptional understanding of property assessment methodology as well as his keen insight into property tax policy.

I would like to begin by restating what is in the report but it is sometimes the source of a lot of confusion.

> Reassessment in and by itself does not increase the total amount of taxes paid. It redistributes the taxes within the class.

I have had this discussion with many people who have been mistakenly of the view that this is a tax grab by the City which it is not.

Moreover, the mill rate factors that are outlined in this report do not shift taxes from the non residential sector to residential sector or vice versa; they distribute the taxes based on a split of roughly 63% residential and 37% commercial on a revenue neutral basis, again another source of misunderstanding.

There are other ways to look at how taxes are distributed including looking at the ratio of nonresidential/residential. When looking at this approach in 2016 Regina's rate was 2.23. However as the report before you states:

> (T)here are significantly different assessment cycles and base years in provincial legislation(s)….For example Regina's 2016 ratio is calculated on an assessment base year of 2011 while Calgary's ratio was calculated on an assessment base year of 2016.

Incidentally, even during this first year of the reassessment cycle we are still using data older than Calgary's given the base date for this reassessment is January 2015. This is a significant challenge we face with our 4 year reassessment cycles.

Because a question was asked about nonresidential/residential ratios during budget night I thought I would also share with you that according to Jack Vicq a Professor Emeritus of Accounting in the College of Commerce, University of Saskatchewan as outlined in *A Tax Framework for Saskatchewan's Continuing Prosperity* the ratio from an accounting perspective should be no higher than 1.43 and I quote:

> (W)hich would equalize the effective rate of tax as businesses can deduct property tax from their personal and corporate income tax liability.

Still another way of looking at property taxes is to look at the levy per $1,000 of assessment. When looking at this methodology Calgary's non-residential taxes paid per $1,000 of assessed value using Altus Group's 2016 report is $15.93 versus $22.30 for Regina, a 40% higher rate than Calgary but again this is not really comparing apples to apples because Calgary uses a very different assessment cycle.

When looking at property tax as a whole according to the most recent City of Calgary Property Tax Survey release using 2016 data Regina has the 2nd lowest property tax per capita out of 15 communities at $515 which is $139.56 lower than the average or put another way we are 27% lower than the average.

Since the infamous reassessment in 1997 which created enormous instability and upheaval in our community we have worked with your administration on phase-ins. The phase-in that is being proposed is consistent to what we have done historically. The phase-in essentially calls upon those who are getting large decreases to forego a portion of the decrease to allow those who are facing large increases to be phased in at a slower rate. This property tax policy is revenue neutral to the City of Regina.

In conclusion, we believe that we have a property tax policy approach that is reasonable and equitable, one that provides stability and predictability and we encourage you to support the recommendations within the report as presented.

Thank you,

John Hopkins

Chief Executive Officer

CR17-24

March 27, 2017
March 28, 2017

To: His Worship the Mayor
And Members of City Council

Re: 2017 Reassessment Tax Policy

RECOMMENDATION

RECOMMENDATION OF THE FINANCE AND ADMINISTRATION COMMITTEE - MARCH 7, 2017

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    a) That the relative share of property taxes between the Residential and Non-Residential Properties does not change due to reassessment.
    b) That long-term stability be considered in establishing tax policies for mill rate factors.

2. That mill rate factors be set for the group of residential classes of properties and the group of non-residential properties such that the above recommendations are applied.

3. That the subclass for Golf Courses be continued and the mill rate factor set so that the effective tax rate is equal to 65 per cent of the effective commercial tax rate.

4. That a phase-in of property tax changes be implemented for the Commercial and Industrial class of properties for changes in property taxes as a result of the 2017 reassessment, whereby the phase-in shall be revenue-neutral by phasing in decreases and increases, with decreases and increases applied as follows:
    - 2017 increases and decreases limited to 1/3 of the property tax change.
    - 2018 increases and decreases limited to 2/3 of the property tax change.
    - 2019 the full increase or decrease would be applied.

5. That the City Solicitor be instructed to prepare the necessary bylaws.

FINANCE AND ADMINISTRATION COMMITTEE - MARCH 7, 2017

John Hopkins, representing Regina and District Chamber of Commerce addressed the Committee.

The Committee adopted a resolution to concur in the recommendation contained in the report. Recommendation #6 does not require City Council approval.

Councillors: Bob Hawkins (Chairperson), Sharron Bryce, John Findura, Jason Mancinelli and Barbara Young were present during consideration of this report by the Finance and Administration Committee.

The Finance and Administration Committee, at its meeting held on March 7, 2017, considered the following report from the Administration:

RECOMMENDATION

1. That the following principles be adopted in establishing mill rate factors for 2017:
    a) That the relative share of property taxes between the Residential and Non-Residential Properties does not change due to reassessment.
    b) That long-term stability be considered in establishing tax policies for mill rate factors.

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    - 2017 increases and decreases limited to 1/3 of the property tax change.
    - 2018 increases and decreases limited to 2/3 of the property tax change.
    - 2019 the full increase or decrease would be applied.
5. That the City Solicitor be instructed to prepare the necessary bylaws.

6. That this report be forwarded to the March 27, 2017 City Council meeting for approval.

CONCLUSION

The goal of all stakeholders in the assessment system is a result in values that better reflect market values. The 2017 reassessment utilizes an assessment system that is results-based and is aligned with the assessment systems used across Canada. The application of the Income Approach to Value for assessing commercial and multifamily properties and the application of the Sales Comparison Approach to Value for residential properties and the resulting property taxes are reflective of the general market values of the properties. In each reassessment, there is a rebalancing of the share of property taxes that occurs with the updating of the assessment base year.

Consideration of policy to apply tax tools is important in reassessment. There are some tax tools that are intended to provide the ability to mitigate impacts of reassessment for groups of properties. There are also tax tools not specific to reassessment that provide the ability to apply public policy and can determine the incidence of property tax in the best interest of the municipality or community as a whole. Tax policy principles applied consistently to reassessments will provide long-term stability, transparency and predictability that will promote fairness.

City Council has established some long-standing principles that support stability in the tax base and the principles should be continued.

If the recommendations in this report are adopted and considering the policies already adopted by City Council, the following are the tax policies that will be in place for the 2017 tax year:

1. A phase-in of tax changes due to the 2017 reassessment for commercial class properties that would phase in all increases and decreases so that 1/3 of the change would occur in 2017; 2/3 of the change would occur in 2018; and 100 per cent of the change would occur in 2019.
2. The policy of not changing the relative share of taxes due to reassessment would continue. There would be three mill rate factors with the mill rate factors calculated based on the assessment roll as of January 5, 2017, as follows:

Residential Group	0.91152
Non Residential Group	1.21040
Golf Courses	0.78654

The residential group’s relative share of the property taxes would be 63.4 percent while the non-residential group would be 36.6 percent. The resulting effective tax rate for commercial is 1.66 times the residential rate.

The mill rates and mill rate factors will be set in the 2017 *Property Tax Bylaw* to be considered by City Council once the province provides the education mill rates. By legislation, the Education mill rate must be provided before May 1, 2017. In addition to City Council’s tax policy decisions, the School Boards and the Ministry of Education will have to decide whether they will adopt, where provided for in legislation, the tax policies chosen by City Council.

BACKGROUND

2017 is a reassessment year, which is mandated by provincial legislation. This means that all property in the province will have assessment values recalculated to a new base date. A base date is similar to an appraisal date, with the 2017 reassessment updating values from a January 1, 2011 base date to a January 1, 2015 base date. The purpose of the reassessment is to ensure the property tax is allocated fairly and equitably based on up-to-date information and more current values. The reassessment is, for the most part, a calculation exercise and does not involve re-inspecting each property.

The City inspects between 6,500 and 7,500 properties on an annual basis and maintains data on every property in the city. The assessments are updated to the new base date based on analysis of the extensive property characteristic data and market data that reflects the base date set out in legislation. Although reassessment changes the assessments, it does not generate revenue for the City. The only way the overall revenue for the City will change is through the budget process. The revenue required for property taxes is allocated to individual properties by the assessment. Each year, the mill rate is set to generate the amount of taxes required in the budget. In reassessment years when the overall assessment increases due to reassessment, the mill rate is reset to a level that generates the taxes approved in the budget.
An important role for City Council in the reassessment is reviewing and approving the tax policy options that are available.

DISCUSSION

There are six major aspects associated with completing a reassessment:

1. Legislative Framework

    - The 2017 reassessment is mandated by provincial legislation. Legislation requires a revaluation or reassessment every four years and given that the last reassessment occurred in 2013, then 2017 is the next year for reassessment.

    - Legislation requires that each revaluation be reflective of a base date. The base date for the 2017 reassessment has been set as January 1, 2015.

    Important legislation that provides the underpinning of the assessment valuation process is in the following sections:

    - Section 163 of *The Cities Act* has definitions for market value, market valuation standard, mass appraisal, regulated property and regulated property valuation standard. These definitions provide the basis for the mass appraisal market value assessment system by describing market value, setting the market valuation standard for how market value is to be determined and describing mass appraisal.

    - Section 163 of *The Cities Act* also has definitions for regulated property and the regulated property valuation standard that provides a regulated assessment system for application to agricultural land, resource production equipment, railway, roadways, heavy industrial property and pipelines.

    - Section 171 of *The Cities Act* sets out a requirement for owners of income-producing properties to provide the Assessor with information respecting the income generated and the expenses incurred by the owner's property for the previous fiscal year. This information is used to value commercial and multifamily property as appropriate.

Assessments are determined by the City Assessor following legislation, guidelines produced by the Saskatchewan Assessment Management Agency and professional mass appraisal practice. Property owners are encouraged to discuss concerns with an assessor to ensure they understand how the value was arrived at. The assessment and tax web pages provide key information to review a property's assessment, including the key characteristics for each property, sales used in the analysis and the valuation models and a property owner can review the assessment on any property for comparison purposes. A formal legislated appeal process is available should an owner believe there is an error in the assessment. A property owner may appeal to the Board of Revision and there is the right to appeal a decision of the Board of Revision to the Saskatchewan Municipal Board. Decisions from the Saskatchewan Municipal Board can be appealed to the Saskatchewan Court of Appeal on points of law.

2. <u>Calculation of Assessments</u>

This is a process requiring the gathering of data about the properties to be assessed, market data on property sales and for some properties, income and expenses for the property. Detailed and thorough analysis is applied to create valuation models, the final step being the application of statistical models to the property data to produce valuations. The 2017 reassessment values were communicated by letters advising of the estimated 2017 reassessment values, the 2016 assessment and property tax information, as well as a projected impact of the 2017 reassessment on municipal property taxes were mailed on August 27, 2012.

Assessment notices were mailed January 5, 2017. For each mailing, to answer questions, explain the assessment and address concerns, an enhanced customer service response was put in place that included having all staff available, using a phone queuing system and self service information available on the assessment and taxation web pages.

3. <u>Determination of Impacts</u>

Once the assessments are calculated, the results are considered as a whole to determine the impacts on various groups of properties. Impact analysis has been carried out. Letters were provided to each property owner that provided the 2016 assessment, the 2017 reassessment, and an estimate of the impact on municipal and library taxes due to reassessment using revenue-neutral tax rates. It was not possible to estimate the school taxes for this letter as the province has not set the education level of property tax funding required, tax policy and mill rates. Once the Province announces the mill rates the City website will be updated to show an estimate of education tax for each property.

The change in assessment is summarized in the table below.

2016 to 2017 Assessment Comparison

Property Class	2016 Assessment	2017 Assessment	Percent Change
Residential	17,868,295,900	20,428,348,000	14.3%
Condominium	2,986,368,800	3,268,670,500	9.4%
Multi Family	1,485,358,600	2,147,760,600	44.6%
Commercial	5,698,639,394	8,597,675,307	50.9%
Railway and Pipeline	8,791,500	10,507,000	19.5%
Agricultural	10,966,827	23,306,276	112.5%
Golf Course	5,582,400	7,066,200	26.6%
TOTAL	**29,064,003,421**	**34,483,333,883**	**22.8%**

The province announced changes to the Percentages of Value (POV). The POV applicable for the 2017 revaluation are as follows:

(a) Non-arable (Range) Land and Improvements - 45 %.
(b) Other Agricultural Land and Improvements - 55%.
(c) Residential - 80%.
(d) Multi-unit Residential - 80%.
(e) Seasonal Residential - 80%.
(f) Commercial and Industrial - 100%.
(g) Grain Elevators - 100%.
(h) Railway Rights of Way and Pipeline - 100%.

Appendix A provides an analysis of the Assessment changes by ward.
Appendix B provides an analysis of assessment changes by percent of assessed value change range.

Revenue neutral rates were calculated using the tax policy principles applied and 2016 budget amount and were applied to the 2017 assessed values to examine the impact on municipal taxes of the reassessment. This allows a distinction of the change due to the reassessment. Analysis of the results was conducted to determine the magnitude of the tax changes in terms of number of properties with increases and decreases due to reassessment, the range of change of taxes and the dollar change of taxes.

Appendix C provides an analysis of the Municipal Tax changes due to reassessment sorted by 2016 municipal tax ranges.

4. <u>Tax Policy</u>

Through *The Cities Act*, City Council has some limited powers to use tax tools to manage or mitigate some of the impacts of the reassessment results on groups of properties where it would be in the best interest of the municipality or of the community as a whole.

It is important to note that some of these same tax tools can also be applied independently of a reassessment as a matter of policy, based on the community's views as to which properties should bear the relative tax burdens. The tax tools allowed in legislation include mill rate factors, phase-in of tax changes, base tax, and minimum tax. The tools most applicable to managing the impacts of reassessment are mill rate factors and phase-in policies. Through the analysis of impacts, it has been determined that the use of other tax tools such as base tax or minimum tax would magnify the reassessment impacts.

In Report EX16-14 on June 15, 2016 Executive Committee established principles to use as guidelines for considering 2017 tax policy options for commercial properties based on public consultation. This type of approach had been suggested by the Regina and District Chamber of Commerce as an improvement to the public consultation process.

The Administration has developed an analysis for considering tax policy options. In addition to City Council's tax policy decisions, the School Boards or Department of Education will have to decide whether they will adopt, where provided for in legislation, the tax policies chosen by City Council.

5. Public Consultation, Communications and Customer Service

Assessment is a complex process that is difficult to communicate. However, it is vital that the public have a solid understanding of the process and concepts in order for them to provide input to the tax policy decisions that must be made. The most successful reassessment projects include careful attention to the public consultation, communications and customer service aspects.

Some of the major efforts with regard to the Public Consultation, Communications and Customer Service processes include:

- Consultation with the business community occurred throughout 2016, with initiatives such as meetings with the board and the membership of the various business groups, such as the Regina and District Chamber of Commerce, Regina Downtown, Regina Warehouse District and others.
- The impact of tax policy options will be communicated at both a policy level and at an individual property level by letter, using the City's Website, and through customer service processes.

6. Risks and Challenges

One of the major risks with a reassessment is an increase in the number of assessment appeals, which can lead to uncertainties in predicting tax revenue. The uncertainties can result in the City failing to make sufficient allowances for appeals, having a contingency that is too high, or having all property owners pay a higher rate until the appeals are resolved.

Another challenge results from the fact that the reassessment was delayed by two months as the province did not deliver the percentages of value as committed to. This will delay the assessment appeal process and makes it very likely that the 2018 assessment notices will occur before the 2017 appeals are completed at the Saskatchewan Municipal Board. Multiple years of unresolved appeals will provide uncertainty for the taxing authorities and uncertainty for the property owners that have filed appeals.

A misconception, that rising property values automatically means equally higher property taxes, persists. Given the increase in property values, it is important to ensure that the correct message is provided often in the reassessment process. The budget process is the way the overall property tax revenues are changed for the city. The assessment, via the mill rate factors and mill rates, allocates out the budgeted property tax revenue to the properties. The City will continue to use the "Truth in Taxation" principle. The International Association of Assessing Officers' Standards for Property Tax Policy describes the principle as requiring governments to notify property owners if there is going to be an increase in property tax rates or revenues, with the more successful systems including clear individualized notices on the effect of proposed revaluations and budget changes. As in the past reassessments, the City has provided individual calculations on the effect of reassessment that includes projected property taxes, and also makes this information available for every property on the City's Website. The City, Library Board and Provincial Education budget process results, and the effect it has on the taxes for each property, would also be updated on the City's Website. The concept that the total amount of tax revenue is set in the budget processes, and that property assessments are used to allocate the taxes that are required based on budget requirements, will continue to be a key message. Truth in taxation principles with transparency in property assessment and budget processes are important for continuing public confidence in municipal government.

Another challenge is that the changes due to the market for commercial property will result in substantial tax shifts within commercial property types. There are significant tax changes for many commercial properties due to the 2017 reassessment; phase-in of these changes will need to be considered. It is critical to determine, as soon as possible, if there is to be a phase-in plan as properties on the Tax Instalment Payment Plan Service (TIPPS) will have had payments deducted to cover the estimated tax changes for 2017 starting in January. The Province will announce the provincial education mill rates in March, and an adjustment would be made to the TIPPS payments for both education taxes and a phase-in at that time.

Tax Policy Recommendations

The tax policy options for the 2017 reassessment for City Council to consider are:

1. Incidence of Property Taxation by Property Class

City Council has the authority to set the relative share of property taxes for classes of properties through the use of mill rate factors for each property class or group of property classes. The relative share is typically expressed as a percentage of property taxes a group of properties contributes of the overall property taxes. City Council also can create sub-classes and can apply a mill rate factor to a sub-class. In past reassessments, City Council has followed the principle of not shifting property taxes due to reassessment between groups of property classes. This policy has had each group of property classes retaining the same relative share of the property tax before and after the reassessment. In 2016, the mill rate factor for the residential group consisted of Residential, Residential Condominiums, and Multi-family so these properties had the same effective tax rate. For 2017, the equivalent share of taxes after adjusting for the difference in the growth rates is 63.4 percent and 36.6 percent. It is recommended that the same principle be followed for the 2017 reassessment and that there be no shifting of tax share between the residential and non-residential groups due to the reassessment.

The Real Property Association of Canada (RealPAC) published a study of tax rate ratios for 2016. The following were the commercial to residential effective tax ratios:

City	2016 Ratio
Saskatoon	1.99
Winnipeg	2.05
Regina	2.23
Edmonton	2.39
Calgary	2.58
Ottawa	2.72
Halifax	2.73
Montreal	3.85
Toronto	3.84
Vancouver	4.36
Average	**2.87**

It should be noted that the RealPAC study does not take into account the significantly different assessment cycles and base years required in provincial legislation. This affects the ratio and makes comparisons between provinces invalid. For example Regina's 2016 ratio is calculated on an assessment base year of 2011 while Calgary's 2016 ratio was calculated on an assessment base year of 2016. Without changing any tax policy or changing any share of taxes the 2017 reassessment will change the ratio for Regina from 2.23 to 1.66 as the assessed values of commercial property increased at a much larger rate than the residential assessed values.

RealPac has a position that cities should work to get to a commercial to residential ratio of about 2:1 through gradual reductions in the commercial rate.

City Council has adopted a principle of ensuring the relative share of taxes remains the same for the commercial and non-commercial groups. This provides stability and predictability over the long term.

Given that the provincial percentages are 80 percent for residential and 100 percent for commercial and if the mill rate factors are set to retain the relative share of taxes, the relationship between effective tax rates for the commercial rate for 2017 is 1.66 times the residential rate, and the Golf Courses are at .65 of the commercial rate.

In 2009, City Council approved a separate sub-class for golf course properties. There were two properties in this class and the mill rate factor was set so that golf course properties had an effective tax rate at 65 percent of the commercial effective tax rate. The Royal Regina Golf Club provides a recreation opportunity within the city limits and is the only golf course wholly within the city limits that is not municipally owned. A large component of the golf course assessment is the value in the land. Due to the effect of high demand for vacant land prices, this type of property has seen large increases over time. It is recommended that the subclass for golf courses be continued and that the mill rate factor be set at 65 percent of the commercial mill rate factor to follow the principle of relative share of taxes not changing between groups.

2. Phase-In of Tax Changes

Commercial Properties
Commercial properties are subject to more variation in reassessments due to the wide variance in values and market influences. The distribution of values also makes this group more susceptible to large shifts. Fifty percent of the commercial levy is carried by the 125 largest properties and seventy-five percent of the commercial levy is carried by 481 properties, out of the 4,075 properties that make up the commercial group. The Regina and District Chamber of Commerce has suggested that phase-in discussion be based on principles established before the results are known. This approach gains widespread support and reduces the potential for the type of divisive debate that can occur after individual results are communicated. The principles would be aligned with the strategic theme of economic sustainability through a predictable policy framework.

Executive Committee, on June 15, 2016 considered report EX19-14 and adopted guidelines and principles for the Administration in consulting with the business community and in preparing options for the 2017 reassessment in considering phase-in for commercial property tax changes. The following principles were adopted.

Stability in property taxes is important to ensure that City of Regina has a sustainable, fair, competitive and viable economic environment.

Phase-in plans result in administrative cost and complexity and should be used judiciously.

- Any phase-in plan must be revenue neutral.
- Phase-in should only be considered if there are many properties with exceptional increases.
- The phase-in plan should be structured so that it is preferably two years, with three years being the maximum.

The Administration has completed an analysis of the changes due to reassessment in Appendices “A- D” and has consulted with the stakeholder group representing commercial property owners organized by the Regina and District Chamber of Commerce. The municipal tax shift for the commercial group as a result of the reassessment results in increases of about $10.8 million, which is 5.26 percent of the commercial tax base and is considered a significant shift. The result of the consultation is a recommendation to apply the same phase-in model to the 2017 reassessment for the commercial group of properties as was used for the last reassessment. This would see increases and decreases due to reassessment phased in, such that in 2017 one-third of the tax change due to reassessment would be applied, in 2018 two-thirds of the tax change would be applied, and 2019 would see 100 percent of the tax change due to reassessment applied. The phase-in plan would be revenue-neutral with the costs of the tax increases being deferred and off-set by the tax decreases being deferred. Appendix D provides an analysis to show the impact of a phase-in is contained with the non-residential group. Appendix E provides two charts that illustrate the range of change that would occur without phase-in and the range of change that occurs after applying the phase-in to the first year of reassessment. It is recommended that a phase-in be applied to commercial properties.

Phase-in for Residential Properties

An analysis of the municipal tax changes is attached in Appendix "B". In 2005 and 2009, there was no phase-in for the residential group of properties. For 2017, the magnitude of the changes due to reassessment is much less that the changes that occurred in 2013. The municipal tax shift for the residential group as a result of the reassessment results in increases of about $1.24 million, which is 1.2 percent of the residential class base and is not considered a significant shift. In the residential class for properties with a building, there are 41,560 properties seeing a decrease of $3.1 Million (average of $-73 per property) and there are 21,117 properties seeing an increase of $1.8 Million (an average of $85 per property). The majority of properties (about 92 percent) are seeing less than a 10 percent change in property taxes as a result of reassessment. In terms of dollar change, about 93 percent of properties are seeing a change of municipal taxes less than $200 annually, or about $17 per month. While it is different for every property, generally lower-valued properties are seeing more substantial changes in terms of percentage increases but, on average, the increases are moderate in terms of dollar impact.

Multifamily classed properties are seeing a shift of taxes from residential class of properties. There is a shift of $2.2 million which is about 1 percent of the residential group. However it is a shift of a 25 percent increase from the share of taxes that the multifamily class paid in 2016. The average increase is $3,372 per property however there are multiple dwelling units in these properties. The average change per dwelling unit is $124 which is $10.35 per month per unit. The largest change is $406.35 per unit which is $35 per unit per month. 90 percent of multifamily properties will see a change of less than $20 per unit per month. On a per unit basis the change is similar to the changes that the condominium class is experiencing. Given the financial impact is not large on a per unit basis it is recommended that no phase in be applied for multifamily properties.

While there are some residential properties seeing large increases, there is not a large number of properties with exceptional increases due to reassessment. It is recommended that phase-in is not required for residential properties for 2017. Appendix "B" has information on the numbers of property seeing changes.

4. Minimum Tax

City Council has the authority to set a minimum tax for each property. A minimum tax can be set for municipal property taxes and all properties must pay at least the minimum tax. In theory, this would shift some of the property tax to the lowest value property. The lowest value properties are seeing the greatest increase in terms of percentage, so the reassessment is achieving the same result that this tax tool was designed to achieve. All lower-valued property has seen relative increases in the share of taxes the past three reassessments; a similar trend has occurred in the 2017 reassessment. The distribution of the properties with a higher number of lower- and modest-value properties than higher-value properties means that the minimum tax would need to be set at a fairly high rate to achieve any difference in the tax rate that would make a noticeable difference in the property tax distribution. It is recommended that minimum tax not be implemented for the 2017 reassessment.

5. Base Tax

City Council has the authority to set a base tax. A base tax is a per-property levy that can be set to achieve a portion of the property taxes required. The remainder of the property tax would be based on the assessed value of the property. The result of this tax tool is that it tends to shift taxes away from higher-valued property to lower-valued property. For the 2017, the resulting shifts from reassessment are having the same effect, so applying this tool would amplify the results of the assessment and shift a further amount of the property taxes from higher-valued properties to lower-valued properties. In the past, this tax tool has been debated widely in the community and was very divisive. The philosophy that is debated for this tax tool is whether property taxes should be based on ability to pay or if property taxes should be based on services received; both philosophies are valid viewpoints. The assessment and taxation process in Saskatchewan is an "ad valorem" system. This means it was designed on the principle of ability to pay with the value of the property used as a proxy to determine ability to pay. In addition to property tax, the City also has user fees for some services and applies the philosophy of the user paying for services received through user fees. In reviewing the effectiveness of the base tax tool in the context of managing the shifts that are occurring in the 2017 reassessment, the tax tool is not helpful because it magnifies the impact of the reassessment. The lower-valued properties that are already facing an increase would have a steeper increase and the higher-valued properties that are already seeing a decrease due to reassessment would see a further decrease. Given that this would amplify the resulting tax shifts due to reassessment, it is recommended that base tax not be implemented for managing the impact of the 2017 reassessment.

RECOMMENDATION IMPLICATIONS

Financial Implications

If City Council adopts a phase-in for commercial and industrial properties and does not adopt a phase-in for residential properties as outlined in this report, the commercial phase-in plan would be self-funding and no additional costs would be incurred. There would be no phase-in for residential and no additional costs.

The costs of reassessment are included in the 2016 and 2017 operating budgets.

Environmental Implications

None with respect to this report.

Policy and/or Strategic Implications

In each reassessment, there is a rebalancing of the share of property taxes that occurs with the updating of the assessment base year. Consideration of policy to apply tax tools is an important consideration in reassessment. Long-standing principles of not shifting the relative share of property taxes between the residential group of property classes and the non-residential group of property classes provides economic policy stability and predictability for property owners.

Other Implications

If a phase-in program for commercial property is approved the 2017 Tax Installment Payment Plan (TIPPS) payments will be adjusted once the municipal, library and education mill rates are set.

Accessibility Implications

None with respect to this report.

COMMUNICATIONS

The impacts of reassessment were communicated to each property owner. Consultation has occurred with the commercial property stakeholders. A copy of this report will be provided to the Library and School Boards.

DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval.

FINANCE AND ADMINISTRATION COMMITTEE

Kristina Gentile, Secretary

Appendix A

Analysis of Assessment - Ward Summary

	Percentage Change in Assessment Range	Number of Accounts	Average Assessment Change	Average % Change Assessment	Max Assessment Change	Min Assessment Change
COMM	**Commercial**					
	Ward 1	85	2,431,868	50	25,293,500	(3,430,800)
	Ward 2	98	2,703,212	62	37,640,400	(379,500)
	Ward 3	812	866,685	59	49,482,000	(287,700)
	Ward 4	29	2,132,589	59	16,788,500	(350,800)
	Ward 5	96	1,770,716	44	16,588,700	(562,700)
	Ward 6	1,618	657,684	84	50,020,900	(3,083,400)
	Ward 7	163	599,518	72	16,561,200	(331,900)
	Ward 8	43	5,460,644	71	97,137,100	(381,200)
	Ward 9	27	1,111,759	62	11,003,300	48,900
	Ward 10	37	1,760,859	54	11,810,500	(296,400)
	Subtotal:	**3,008**	**963,775**	**73**	**97,137,100**	**(3,430,800)**
COND	**Condominium**					
	Ward 1	1,814	37,312	23	307,100	(4,900)
	Ward 2	2,672	36,984	35	197,400	(38,300)
	Ward 3	1,412	45,966	37	355,200	(9,600)
	Ward 4	1,518	46,638	33	341,800	(500)
	Ward 5	2,210	40,851	42	127,100	(44,100)
	Ward 6	238	53,796	29	344,100	(16,200)
	Ward 7	425	32,606	28	118,200	(100)
	Ward 8	695	32,640	38	61,700	3,400
	Ward 9	594	39,587	30	364,100	3,200
	Ward 10	1,374	43,035	33	304,900	3,400
	Subtotal:	**12,952**	**40,494**	**34**	**364,100**	**(44,100)**
GOLF	**Golf Courses**					
	Ward 1	1	274,700	69	274,700	274,700
	Ward 2	-	-	-	-	-
	Ward 3	-	-	-	-	-
	Ward 4	-	-	-	-	-
	Ward 5	-	-	-	-	-
	Ward 6	-	-	-	-	-
	Ward 7	-	-	-	-	-
	Ward 8	1	1,209,100	23	1,209,100	1,209,100
	Ward 9	-	-	-	-	-
	Ward 10	-	-	-	-	-
	Subtotal:	**2**	**741,900**	**46**	**1,209,100**	**274,700**

MRES	**Multi-Residential**					
	Ward 1	63	1,029,868	51	15,675,200	50,000
	Ward 2	142	680,277	54	9,981,100	(103,600)
	Ward 3	224	762,811	58	7,477,000	(630,300)
	Ward 4	15	2,145,587	127	3,692,000	500,300
	Ward 5	21	1,104,657	42	3,929,700	(184,200)
	Ward 6	84	399,442	73	3,857,200	1,000
	Ward 7	79	946,009	67	5,434,100	23,400
	Ward 8	84	1,558,146	70	80,671,300	(75,500)
	Ward 9	10	2,773,580	72	9,473,000	513,900
	Ward 10	10	2,381,710	75	6,343,600	472,300
	Subtotal:	**732**	**926,854**	**62**	**80,671,300**	**(630,300)**
OAGR	**Other Agricultural**					
	Ward 1	1	84,640	51	84,640	84,640
	Ward 2	314	23,653	592	147,900	1,700
	Ward 3	10	16,750	77	78,000	1,900
	Ward 4	15	62,416	95	234,500	1,300
	Ward 5	5	24,351	72	40,000	4,838
	Ward 6	7	76,343	80	191,100	8,700
	Ward 7	-	-	-	-	-
	Ward 8	20	45,302	69	119,700	4,218
	Ward 9	26	32,111	66	110,700	56
	Ward 10	16	82,933	100	273,200	1,500
	Subtotal:	**414**	**29,805**	**468**	**273,200**	**56**
RESI	**Residential**					
	Ward 1	5,809	57,102	28	408,600	(8,800)
	Ward 2	7,321	69,667	35	370,800	(245,200)
	Ward 3	4,478	54,857	36	3,164,700	(68,200)
	Ward 4	7,149	89,616	32	622,800	(51,900)
	Ward 5	5,402	62,664	30	271,100	(50,300)
	Ward 6	7,109	41,128	44	580,100	(39,700)
	Ward 7	5,961	48,682	33	2,170,504	(44,600)
	Ward 8	6,350	50,262	34	226,700	(11,100)
	Ward 9	6,652	68,089	30	366,300	(27,800)
	Ward 10	6,449	64,143	30	399,700	7,800
	Subtotal:	**62,680**	**61,182**	**33**	**3,164,700**	**(245,200)**

RRPL	**Railway and Pipelines**					
	Ward 1	-	-	-	-	-
	Ward 2	-	-	-	-	-
	Ward 3	3	130,767	48	208,400	12,100.0
	Ward 4	-	-	-	-	-
	Ward 5	-	-	-	-	-
	Ward 6	1	1,343,100	25	1,343,100	1,343,100.0
	Ward 7	-	-	-	-	-
	Ward 8	2	(39,450)	23	273,500	(352,400.0)
	Ward 9	4	14,750	143	77,300	(83,600.0)
	Ward 10	-	-	-	-	-
	Subtotal:	**10**	**171,550**	**79**	**1,343,100**	**(352,400)**

RSRC	**Resource**					
	Ward 1	-	-	-	-	-
	Ward 2	3	375,367	16	692,200	216,800
	Ward 3	1	20,600	19	20,600	20,600
	Ward 4	-	-	-	-	-
	Ward 5	-	-	-	-	-
	Ward 6	6	1,525,100	24	7,985,400	40,500
	Ward 7	-	-	-	-	-
	Ward 8	-	-	-	-	-
	Ward 9	3	25,133	15	37,100	14,300
	Ward 10	-	-	-	-	-
	Subtotal:	**13**	**797,900**	**20**	**7,985,400**	**14,300**

Appendix B

Scenario Nov 30, 2016 **A1.1**

Analysis of Assessment - Range Summary

	Percentage Change in Assessment Range	Number of Accounts	Average Assessment Change	Average % Change Assessment	Max Assessment Change	Min Assessment Change
	Commercial					
COMM	Less than 0%	96	(165,577)	(14)	(100)	(3,430,800)
COMM	0% - 9%	58	179,595	5	3,228,900	1,300
COMM	10% - 19%	129	423,219	15	6,808,500	2,220
COMM	20% - 29%	191	1,058,251	25	50,020,900	1,500
COMM	30% - 39%	350	1,159,754	36	41,896,900	1,500
COMM	40% - 49%	345	1,128,341	45	25,293,500	11,800
COMM	50% - 59%	286	738,659	55	7,222,900	21,500
COMM	60% - 69%	258	839,446	65	10,195,800	500
COMM	70% - 79%	237	1,308,801	75	49,482,000	6,200
COMM	80% - 89%	221	1,037,618	84	22,222,700	600
COMM	90% - 99%	157	1,746,279	95	97,137,100	1,200
COMM	100% and over	680	898,681	150	33,775,868	2,500
	Subtotal:	3008	963,775	73	97,137,100	(3,430,800)
	Condominium					
COND	Less than 0%	123	(2,319)	(4)	(100)	(44,100)
COND	0% - 9%	527	11,908	6	49,900	-
COND	10% - 19%	3158	31,145	17	97,800	3,600
COND	20% - 29%	5369	41,376	25	136,900	4,150
COND	30% - 39%	2033	51,281	34	185,100	5,250
COND	40% - 49%	631	68,723	44	307,100	6,020
COND	50% - 59%	336	72,835	54	286,100	5,500
COND	60% - 69%	162	86,463	65	344,100	12,400
COND	70% - 79%	40	84,938	74	364,100	12,200
COND	80% - 89%	112	20,610	86	238,600	9,100
COND	90% - 99%	13	52,754	92	61,900	37,200
COND	100% and over	448	12,265	245	304,900	3,400
	Subtotal:	12952	40,494	34	364,100	(44,100)
	Golf Courses					
GOLF	Less than 0%	0	-	-	-	-
GOLF	0% - 9%	0	-	-	-	-
GOLF	10% - 19%	0	-	-	-	-
GOLF	20% - 29%	1	1,209,100	23	1,209,100	1,209,100
GOLF	30% - 39%	0	-	-	-	-
GOLF	40% - 49%	0	-	-	-	-
GOLF	50% - 59%	0	-	-	-	-
GOLF	60% - 69%	1	274,700	69	274,700	274,700
GOLF	70% - 79%	0	-	-	-	-
GOLF	80% - 89%	0	-	-	-	-
GOLF	90% - 99%	0	-	-	-	-
GOLF	100% and over	0	-	-	-	-
	Subtotal:	2	741,900	46	1,209,100	274,700

	Multi-Residential					
MRES	Less than 0%	11	(141,627)	(23)	(11,100)	(630,300)
MRES	0% - 9%	4	18,725	4	62,100	1,000
MRES	10% - 19%	22	165,359	16	2,339,200	3,700
MRES	20% - 29%	20	64,010	25	144,300	38,100
MRES	30% - 39%	46	612,746	35	3,929,700	48,100
MRES	40% - 49%	101	603,600	45	5,840,200	54,700
MRES	50% - 59%	185	710,153	55	7,049,100	71,500
MRES	60% - 69%	128	1,349,436	65	15,675,200	74,900
MRES	70% - 79%	121	588,545	74	2,918,400	111,400
MRES	80% - 89%	25	1,155,720	86	4,991,500	93,100
MRES	90% - 99%	18	2,800,567	94	7,477,000	99,400
MRES	100% and over	51	2,573,514	140	80,671,300	156,700
	Subtotal:	732	926,854	62	80,671,300	(630,300)
	Other Agricultural					
OAGR	Less than 0%	0	-	-	-	-
OAGR	0% - 9%	1	3,400	8	3,400	3,400
OAGR	10% - 19%	2	12,400	17	13,300	11,500
OAGR	20% - 29%	3	181,796	26	273,200	689
OAGR	30% - 39%	0	-	-	-	-
OAGR	40% - 49%	7	91,867	44	234,500	8,400
OAGR	50% - 59%	13	91,369	57	192,700	28,907
OAGR	60% - 69%	27	39,432	63	84,500	7,927
OAGR	70% - 79%	31	31,302	78	142,200	415
OAGR	80% - 89%	17	22,654	83	64,400	1,500
OAGR	90% - 99%	1	14,000	96	14,000	14,000
OAGR	100% and over	312	24,041	599	147,900	56
	Subtotal:	414	29,805	468	273,200	56
	Residential					
RESI	Less than 0%	78	(18,765)	(19)	(400)	(245,200)
RESI	0% - 9%	158	10,149	7	49,000	200
RESI	10% - 19%	2161	37,208	17	106,700	1,800
RESI	20% - 29%	29862	58,197	27	199,000	4,980
RESI	30% - 39%	21396	68,254	33	311,700	5,930
RESI	40% - 49%	4327	66,560	44	478,400	7,200
RESI	50% - 59%	1746	64,585	54	622,800	7,700
RESI	60% - 69%	1087	49,534	65	399,700	500
RESI	70% - 79%	913	50,386	75	498,500	300
RESI	80% - 89%	291	67,331	84	3,164,700	12,840
RESI	90% - 99%	157	50,971	95	204,300	16,400
RESI	100% and over	504	55,272	154	2,170,504	400
	Subtotal:	62680	61,182	33	3,164,700	(245,200)

	Railway and Pipeline					
RRPL	Less than 0%	2	(218,000)	(27)	(83,600)	(352,400)
RRPL	0% - 9%	0	-	-	-	-
RRPL	10% - 19%	1	12,100	15	12,100	12,100
RRPL	20% - 29%	2	775,750	26	1,343,100	208,400
RRPL	30% - 39%	0	-	-	-	-
RRPL	40% - 49%	0	-	-	-	-
RRPL	50% - 59%	0	-	-	-	-
RRPL	60% - 69%	1	273,500	69	273,500	273,500
RRPL	70% - 79%	2	55,400	80	77,300	33,500
RRPL	80% - 89%	0	-	-	-	-
RRPL	90% - 99%	0	-	-	-	-
RRPL	100% and over	2	101,800	272	171,800	31,800
	Subtotal:	10	171,550	79	1,343,100	(352,400)
	Resource					
RSRC	Less than 0%	0	-	-	-	-
RSRC	0% - 9%	0	-	-	-	-
RSRC	10% - 19%	11	887,682	16	7,985,400	14,300
RSRC	20% - 29%	1	505,300	21	505,300	505,300
RSRC	30% - 39%	0	-	-	-	-
RSRC	40% - 49%	0	-	-	-	-
RSRC	50% - 59%	0	-	-	-	-
RSRC	60% - 69%	1	102,900	60	102,900	102,900
RSRC	70% - 79%	0	-	-	-	-
RSRC	80% - 89%	0	-	-	-	-
RSRC	90% - 99%	0	-	-	-	-
RSRC	100% and over	0	-	-	-	-
	Subtotal:	13	**797,900**	**20**	**7,985,400**	**14,300**

Appendix C

Analysis of Municipal Tax Increases and Decreases - Range Summary

2016 Municipal Levy Range $	Number of Accounts	2016 Muni Levies	2017 Muni Levies	Total Muni Change	Percent Change	Average Change $	Increases: Number of Accounts	Increases: Total Increase $	Increases: Average Increase $	Decreases: Number of Accounts	Decreases: Total Decrease $	Decreases: Average Decrease $
Commercial												
0 - 999	245	139,251	218,862	79,611	57.2	325	215	82,795	385	30	(3,184)	(106)
1,000 - 1,499	145	179,073	221,425	42,351	23.7	292	98	51,033	521	47	(8,681)	(185)
1,500 - 1,999	193	335,246	401,394	66,148	19.7	343	143	80,822	565	50	(14,674)	(293)
2,000 - 2,499	136	307,968	357,839	49,871	16.2	367	85	65,854	775	51	(15,982)	(313)
2,500 - 2,999	110	304,116	352,659	48,543	16.0	441	67	61,063	911	43	(12,520)	(291)
3,000 - 3,499	124	401,331	459,777	58,446	14.6	471	76	81,140	1,068	48	(22,693)	(473)
3,500 - 3,999	148	550,009	629,859	79,850	14.5	540	101	107,167	1,061	47	(27,317)	(581)
4,000 - 4,499	91	386,205	431,921	45,716	11.8	502	56	66,098	1,180	35	(20,382)	(582)
4,500 and over	1,816	70,042,280	69,714,371	(327,909)	(0.5)	(181)	982	5,833,887	5,941	834	(6,161,796)	(7,388)
Subtotal:	3,008	72,645,480	72,788,106	142,627	0.2	47	1,823	6,429,858	3,527	1,185	(6,287,231)	(5,306)
Condominium												
0 - 999	2,904	1,818,587	1,815,216	(3,370)	(0.2)	(1)	1,444	85,245	59	1,460	(88,615)	(61)
1,000 - 1,499	5,212	6,540,201	6,197,110	(343,092)	(5.2)	(66)	916	63,681	70	4,296	(406,773)	(95)
1,500 - 1,999	3,399	5,862,477	5,482,649	(379,827)	(6.5)	(112)	471	51,393	109	2,928	(431,221)	(147)
2,000 - 2,499	1,075	2,344,538	2,169,672	(174,867)	(7.5)	(163)	157	32,146	205	918	(207,013)	(226)
2,500 - 2,999	266	716,764	671,134	(45,630)	(6.4)	(172)	57	15,939	280	209	(61,569)	(295)
3,000 - 3,499	56	179,099	174,255	(4,844)	(2.7)	(86)	21	9,154	436	35	(13,998)	(400)
3,500 - 3,999	23	85,703	85,532	(171)	(0.2)	(7)	8	7,206	901	15	(7,377)	(492)
4,000 - 4,499	13	54,144	54,350	206	0.4	16	6	3,583	597	7	(3,377)	(482)
4,500 and over	4	19,899	21,702	1,802	9.1	451	3	2,701	900	1	(899)	(899)
Subtotal:	12,952	17,621,412	16,671,619	(949,793)	(5.4)	(73)	3,083	271,049	88	9,869	(1,220,842)	(124)
Golf Courses												
0 - 999	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 1,499	-	-	-	-	-	-	-	-	-	-	-	-
1,500 - 1,999	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 2,499	-	-	-	-	-	-	-	-	-	-	-	-
2,500 - 2,999	-	-	-	-	-	-	-	-	-	-	-	-
3,000 - 3,499	1	3,297	3,701	404	12.3	404	1	404	404	-	-	-
3,500 - 3,999	-	-	-	-	-	-	-	-	-	-	-	-
4,000 - 4,499	-	-	-	-	-	-	-	-	-	-	-	-
4,500 and over	1	42,945	35,173	(7,772)	(18.1)	(7,772)	-	-	-	1	(7,772)	(7,772)
Subtotal:	2	46,242	38,874	(7,368)	(15.9)	(3,684)	1	404	404	1	(7,772)	(7,772)
Multi-Residential												
0 - 999	9	6,851	6,814	(37)	(0.5)	(4)	3	1,028	343	6	(1,065)	(177)
1,000 - 1,499	28	35,587	40,997	5,410	15.2	193	21	6,700	319	7	(1,290)	(184)
1,500 - 1,999	73	131,249	154,910	23,661	18.0	324	54	27,035	501	19	(3,373)	(178)
2,000 - 2,499	74	161,818	191,774	29,957	18.5	405	57	33,831	594	17	(3,874)	(228)
2,500 - 2,999	50	135,836	163,798	27,961	20.6	559	47	28,453	605	3	(492)	(164)
3,000 - 3,499	33	107,287	130,562	23,275	21.7	705	29	23,440	808	4	(164)	(41)
3,500 - 3,999	19	72,138	93,310	21,173	29.4	1,114	19	21,173	1,114	-	-	-
4,000 - 4,499	24	101,236	130,231	28,995	28.6	1,208	22	29,480	1,340	2	(485)	(242)
4,500 and over	422	8,012,527	10,042,103	2,029,575	25.3	4,809	411	2,064,749	5,024	11	(35,173)	(3,198)
Subtotal:	732	8,764,529	10,954,499	2,189,970	25.0	2,992	663	2,235,887	3,372	69	(45,916)	(665)

Analysis of Municipal Tax Increases and Decreases - Range Summary

2016 Municipal Levy Range $	Number of Accounts	2016 Muni Levies	2017 Muni Levies	Total Muni Change	Percent Change	Average Change $	Increases: Number of Accounts	Increases: Total Increase $	Increases: Average Increase $	Decreases: Number of Accounts	Decreases: Total Decrease $	Decreases: Average Decrease $
Other Agricultural												
0 - 999	383	48,450	107,580	59,131	122.0	154	377	59,781	159	6	(650)	(108)
1,000 - 1,499	11	12,993	14,428	1,436	11.1	131	10	1,505	150	1	(69)	(69)
1,500 - 1,999	6	10,959	11,882	923	8.4	154	6	923	154	-	-	-
2,000 - 2,499	4	8,827	9,610	783	8.9	196	3	871	290	1	(88)	(88)
2,500 - 2,999	4	10,844	10,916	71	0.7	18	3	201	67	1	(129)	(129)
3,000 - 3,499	-	-	-	-	-	-	-	-	-	-	-	-
3,500 - 3,999	-	-	-	-	-	-	-	-	-	-	-	-
4,000 - 4,499	2	8,205	8,698	493	6.0	247	2	493	247	-	-	-
4,500 and over	4	39,526	34,197	(5,329)	(13.5)	(1,332)	-	-	-	4	(5,329)	(1,332)
Subtotal:	414	139,804	197,312	57,508	41.1	139	401	63,774	159	13	(6,266)	(482)
Residential												
0 - 999	9,678	6,218,438	6,872,016	653,578	10.5	68	8,049	726,777	90	1,629	(73,199)	(45)
1,000 - 1,499	15,209	19,861,517	19,773,663	(87,855)	(0.4)	(6)	5,406	319,883	59	9,802	(407,738)	(42)
1,500 - 1,999	19,760	33,793,892	32,831,495	(962,396)	(2.8)	(49)	3,290	215,537	66	16,469	(1,177,933)	(72)
2,000 - 2,499	10,762	24,114,523	23,392,259	(722,265)	(3.0)	(67)	1,855	131,339	71	8,906	(853,603)	(96)
2,500 - 2,999	5,239	14,150,101	13,893,242	(256,859)	(1.8)	(49)	1,372	135,487	99	3,867	(392,347)	(101)
3,000 - 3,499	1,248	3,996,002	4,023,630	27,629	0.7	22	655	105,103	160	593	(77,474)	(131)
3,500 - 3,999	421	1,559,034	1,570,964	11,929	0.8	28	223	47,957	215	198	(36,028)	(182)
4,000 - 4,499	199	838,179	859,188	21,009	2.5	106	138	36,621	265	61	(15,612)	(256)
4,500 and over	164	902,244	976,870	74,626	8.3	455	129	81,230	630	35	(6,604)	(189)
Subtotal:	62,680	105,433,930	104,193,326	(1,240,604)	(1.2)	(20)	21,117	1,799,935	85	41,560	(3,040,539)	(73)
Railway and Pipeline												
0 - 999	2	627	969	342	54.6	171	2	342	171	-	-	-
1,000 - 1,499	2	2,275	2,268	(7)	(0.3)	(4)	1	240	240	1	(247)	(247)
1,500 - 1,999	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 2,499	1	2,133	2,871	738	34.6	738	1	738	738	-	-	-
2,500 - 2,999	-	-	-	-	-	-	-	-	-	-	-	-
3,000 - 3,499	-	-	-	-	-	-	-	-	-	-	-	-
3,500 - 3,999	1	3,507	1,621	(1,886)	(53.8)	(1,886)	-	-	-	1	(1,886)	(1,886)
4,000 - 4,499	-	-	-	-	-	-	-	-	-	-	-	-
4,500 and over	4	103,531	81,223	(22,308)	(21.5)	(5,577)	1	611	611	3	(22,919)	(7,640)
Subtotal:	10	112,073	88,952	(23,120)	(20.6)	(2,312)	5	1,931	386	5	(25,052)	(5,010)
Resource												
0 - 999	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 1,499	2	2,622	2,037	(585)	(22.3)	(293)	-	-	-	2	(585)	(293)
1,500 - 1,999	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 2,499	2	4,244	3,893	(351)	(8.3)	(176)	1	141	141	1	(492)	(492)
2,500 - 2,999	-	-	-	-	-	-	-	-	-	-	-	-
3,000 - 3,499	2	6,496	4,971	(1,525)	(23.5)	(763)	-	-	-	2	(1,525)	(763)
3,500 - 3,999	-	-	-	-	-	-	-	-	-	-	-	-
4,000 - 4,499	-	-	-	-	-	-	-	-	-	-	-	-
4,500 and over	7	753,978	586,515	(167,463)	(22.2)	(23,923)	-	-	-	7	(167,463)	(23,923)
Subtotal:	13	767,340	597,416	(169,924)	(22.1)	(13,071)	1	141	141	12	(170,065)	(14,172)
Grand Total:	79,811	205,530,809	205,530,104	(705) -	0.00	(0.01)	27,094	10,802,978	399	52,714	(10,803,683)	(205)

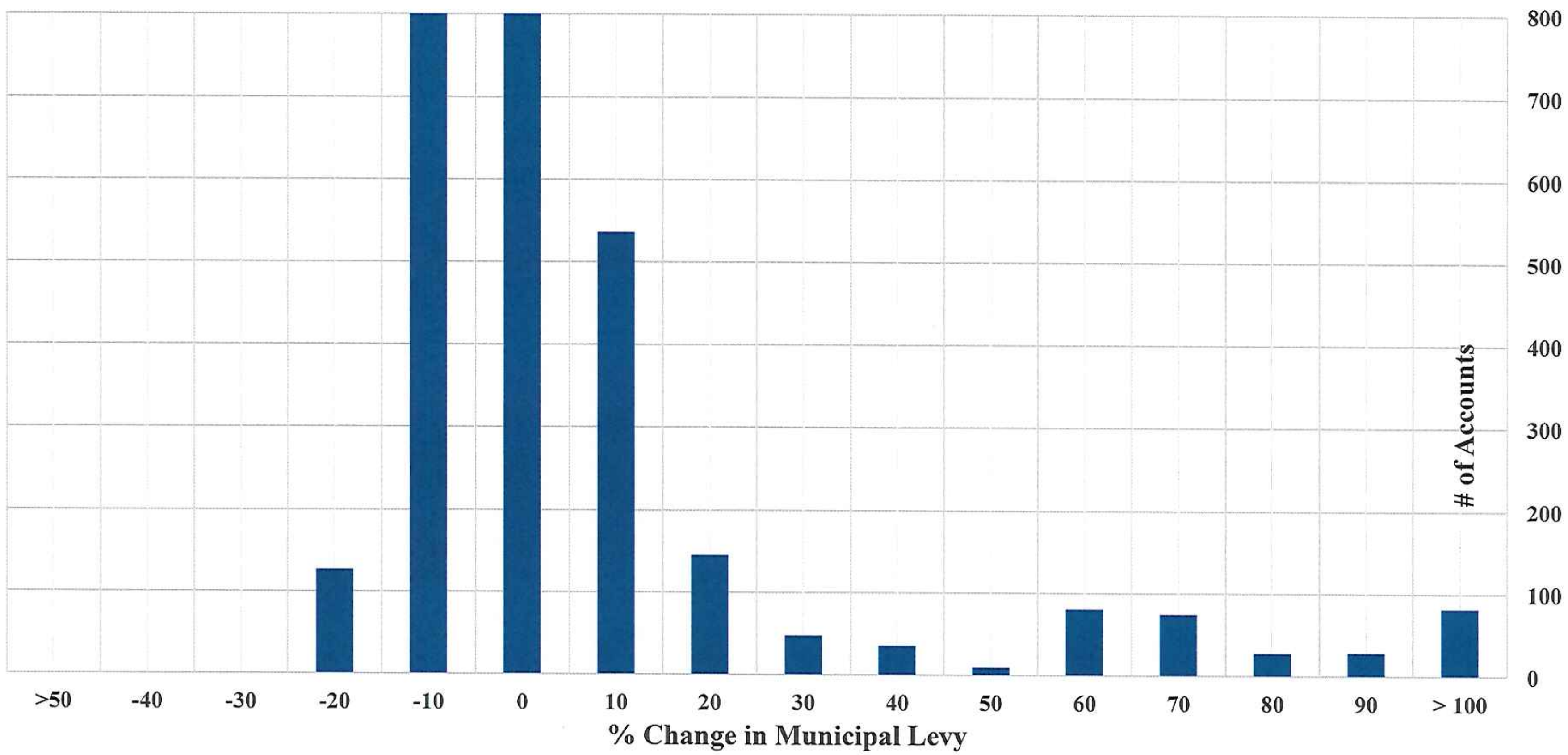
Appendix D

Analysis of Commercial Phase-in (Municipal) Class Summary

			Pre Phase-In				Phase in 2017		Phase in 2018		Phase in 2018	
Mill Class	# Properties	2016 Muni levy	2017 Muni l Levy	Change	% Change	Average% Change	Phase In Amount	2017 Muni Levy	Phase In Amount	2017 Muni Levy	Phase In Amount	2017 Muni Levy
COMMERCIAL	3008	72,645,479.52	72,788,106.20	142,626.68	0.20%	14.77%	-95,084.29	72,693,021.91	-47,542.15	72,645,479.77	0.00	72,597,937.62
CONDOMINIUM	12952	17,621,411.62	16,671,618.77	-949,792.85	-5.39%	1.14%	0.00	16,671,618.77	0.00	16,671,618.77	0.00	16,671,618.77
GOLF	2	46,242.12	38,873.82	-7,368.30	-15.93%	-2.92%	4,912.20	43,786.02	2,456.10	46,242.12	0.00	48,698.22
MULTI RESIDENTIAL	732	8,764,528.86	10,954,499.14	2,189,970.28	24.99%	22.51%	0.00	10,954,499.14	0.00	10,954,499.14	0.00	10,954,499.14
AGRICULTURAL	414	139,803.62	197,311.51	57,507.89	41.13%	277.01%	0.00	197,311.51	0.00	197,311.51	0.00	197,311.51
RESIDENTIAL	62680	105,433,930.08	104,193,326.39	-1,240,603.69	-1.18%	0.81%	0.00	104,193,326.39	0.00	104,193,326.39	0.00	104,193,326.39
RAILWAY & PIPELINE	10	112,072.85	88,952.47	-23,120.38	-20.63%	18.56%	15,413.58	104,366.05	7,706.79	112,072.84	0.00	119,779.63
RESOURCE	13	767,339.82	597,415.84	-169,923.98	-22.14%	-20.58%	113,282.65	710,698.49	56,641.33	767,339.82	0.00	823,981.14
TOTALS	79811	205,530,808.49	205,530,104.14	- 704.35	0.000%	38.91%	38,524.14	205,568,628.28	19,262.07	205,587,890.35	0.00	205,607,152.42

Commercial Municipal Tax Change with Phase-in

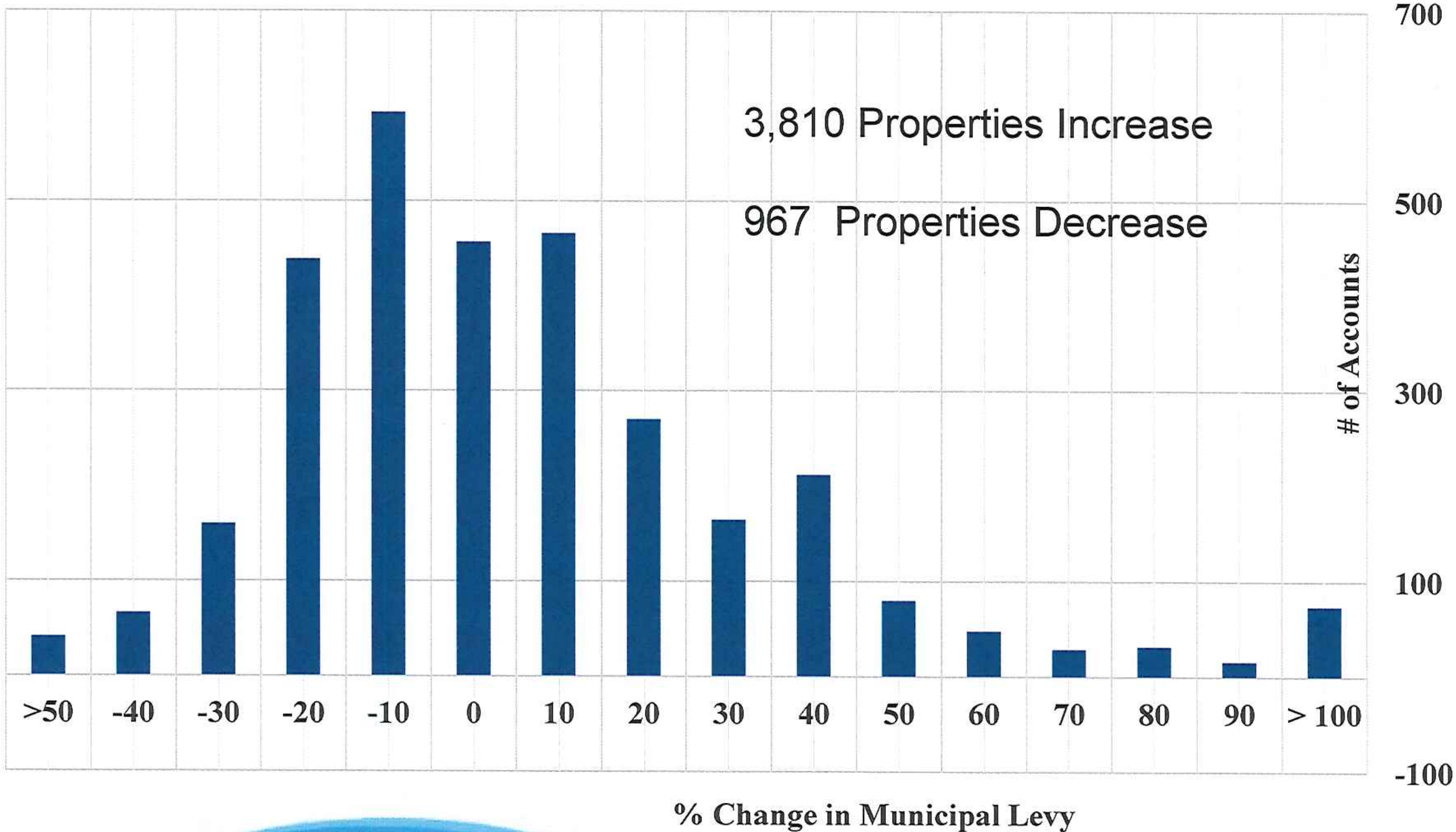
City of Regina | REGINA Infinite Horizons



Appendix E -1

Commercial Municipal Tax Change

City of Regina | REGINA Infinite Horizons



BIKE**REGINA**

April 10, 2017

His Worship Mayor Michael Fougere
and Members of City Council
City of Regina
PO Box 1790
Regina, SK, S4P 3C8
clerks@regina.ca

Dear Mayor Fougere and City Councillors:

It was unfortunate to hear about the removal of provincial grants. While we understand the difficult task of having to re-evaluate the budget, we are hoping that council and administration will respect the ongoing need to build and improve cycling infrastructure; making cycling as a form of transportation more accessible to the city's residents, and in turn making the roads safer for all users.

Design Regina, our city's Official Community Plan, was established through a four-year process including two years of extensive public and stakeholder engagement and was approved in 2013. It is intended to be used to direct growth and change in our city for the foreseeable future.

Design Regina's citywide policies regarding transportation outline 5 specific goals, 4 of which speak directly to an improved environment for cycling. These are included in Appendix 1, with specific actionable indicators.

For the previous four years, as attested by Appendix 2, budget items aligned with these goals and indicators, have generally not been implemented, despite receiving specific council approval.

We ask that council direct administration to respect the goals of the Official Community Plan in order to ensure the citizen-, administration- and council-established vision of Design Regina becomes a reality. We encourage you to ensure the security of the following 2017 budget items:

- $500 000 budgeted in 2017 for Lewvan Drive and 13th Avenue Intersection Improvements, including road widening and inclusion of a west-bound bike lane on 13th Ave.
- TMP priority projects - long-term budgeting of $250 000 per year from 2018-2021 for on Street Bike Lanes and multi-use pathways
- Priority winter maintenance on existing bike lanes, as it falls within current maintenance budget

- Any and all possible road improvement opportunities that may arise, especially those related to future TMP projects

Thank you for your consideration.

Yours Respectfully,

Brandon Wright, Director, Bike Regina

Appendix 1: Design Regina's transportation goals and indicators addressing the cycling environment

Goal 1 : Offer a range of year-round sustainable transportation choices for all, including a complete streets framework.

- Develop achievable mode-share targets for city-wide and area-specific travel, reflecting a more multi-modal city and emphasizing walking, cycling, car-pooling and transit on a year-round basis.
- Establish all-season design and maintenance priorities for roads, sidewalks and pathways to ensure the transportation network provides safe travel, access and mobility, including for the following: 5.4.1 Key transit facilities; 5.4.2 Key pedestrian and cycling routes; and 5.4.3 Public buildings and institutions.
- Proactively and strategically promote walking, cycling, carpooling and transit choices by using City and community-led programs and organizations to provide education and promote awareness.

Goal 3 : Integrate transportation and land-use planning in order to better facilitate walking, cycling, and transit trips.

- Ensure street patterns in NEW NEIGHBOURHOODS, NEW MIXED-USE NEIGHBOURHOODS and NEW EMPLOYMENT AREAS provide both internal and external connectivity, pedestrian-scaled block sizes, and transportation choices.
- Require the analysis of transportation and multimodal needs of the broader area surrounding new development, where appropriate.

Goal 4 : Optimize road network capacity.

- Adopt Transportation Demand Management strategies to encourage alternative ways of getting around.

Goal 5 : Promote active transportation for healthier communities.

- Develop an inviting and efficient citywide bikeway network to expand on-street and off-street cycling infrastructure to connect key trip generators and destinations.
- Develop processes and policy for neighbourhood traffic calming, including the use of road diets, to create safer, more walkable, and cycle-friendly streets.
- Maintain, enhance, and where feasible expand the city's multi-use pathway network to new and existing neighbourhoods for all seasons.

Appendix 2: Budgeted and approved cycling-related projects and resulting implementation, 2013-2016

Project	Year in budget	Year to be implemented	Result
Pilot project and studies pertaining to pedestrian, cycling, transit, and vehicle infrastructure.	2014	2015	Not present in 2015 budget
Extension of Lorne street bike lane from Victoria Avenue to 11th Avenue	2015	2015	40% completed (nearly to intersection of 12th ave) in fall 2016.
12th Avenue Bikeway	2015	2016	Not present in 2016 budget
Study & design of East-West bikeway south of downtown	2015	2016	Not present in 2016 budget
Hiring of Transportation Master Plan Coordinator	2016	2016	Posted February 2017. Soon to be awarded?

Mayor Fougere and Members of City Council **DE17-37**

I am here to present some suggestions that Council may wish to consider.

I watched the March 27th special Council meeting and I agree with the Mayor and Councillors comments about the province's tendency to download its shortfalls unto municipalities. Unfortunately, municipalities are subordinate to the province. As a result they are at the will of the provincial government when it comes to any finances other than what can be raised through taxes and fees. Also, over the years, in addition to ever increasing arbitrary downloading, municipalities have been forced to assume more responsibility for more programs and responsibilities.

That said, in light of its current financial situation, I think the City should end the 5 year 100% tax exemption for new rental home construction. That 5 year 100% tax exemption is contributing to the demise of older neighbourhoods. Many new builds, due to their height and mass, block the sunlight, compromise the neighbours privacy, overwhelm the small homes and destroy the character of the neighbourhood.

Funded through City taxes, large construction companies disproportionately benefit from this tax exemption and the City' housing grants, as they have the borrowing power to build blocks of new housing units on speculation, while financial constraints limit small contractors and individuals to building neighbourhood infills or renovating older homes. **(Attachment C)**

By renovating older homes, and preserving the integrity and character of the existing neighbourhoods, these small companies and individuals are also respecting the City's vision of a sustainable community. And construction of these "**compatible"** infills and retention of existing housing stock contributes to the preservation of landfill space as well as conserving natural resources and energy.

Conversely, in older neighbourhoods, some larger construction companies preserve nothing. Their working practice is to have a backhoe knock down the existing house, often a livable house and haul the resulting debris to the dump. Unfortunately the 100 % 5 year tax exemption and housing grants help to fuel this lot clearing practice, as the replacement build is often a tax exempt cash flow rental. Lot clearing, to replace exiting livable homes with incompatible housing units is not a sustainable practice and it is at odds with City Councils vision statement of a sustainable community. Any replacements builds that are not **"compatible"** with the existing "built forms" are a violation of the official community plan and the zoning bylaw. That is a breach of Section 40 of The Planning and Development Act, 2007. Section 62(7) of The Act states development permits issued in contravention of the zoning bylaw and The Act are invalid.

Tax exemptions erode the tax base, the one source of revenue the City has complete control over. Those 5 year 100% tax exemptions are in addition to grants of 20,000-25,000 for the construction of certain rental housing units and 10,000-15000 for certain owner occupied housing units. The City also subsidizes development fees. **(Attachment B)**

Granted every new housing unit expands the assessment base. And every increase in assessment creates a broader tax base. But a broader TAX BASE does not necessarily equate to an increase in tax revenue. In fact, tax exemptions and grants that encourage speculative housing construction can result in unsold housing stock that may lead to tax arrears and the costs of a protracted tax enforcement process. In fact development companies struggling to meet their other financial obligations, like mortgages, may not make paying municipal taxes their first priority.

In terms of providing the services citizens expect and are entitled to, by virtue of a municipality's legislated responsibilities, it is essential to protect the tax base from erosion. If that obligation is adhered to the costs to run the municipality will be more fairly and equitably distributed amongst all property classes residential, commercial, industrial, resource and agricultural.

I support City Council's position, that it is unfair for the province to download some of its financial shortfalls unto municipalities. I realize that the loss of the grants-in –lieu funding has put City Council in the untenable position of having to make some unpopular decisions. That said, City Council must consider the appropriateness of introducing substantial tax increases to cover this revenue shortfall while continuing to provide 5 year 100% tax exemptions, which erode the City's tax base.

My purpose in being here tonight is, along with those who have signed the supplemental pages related to **(Attachment A),** is to ask City Council to end the 100% 5 year tax exemption which is helping to fuel the destruction of older neighbourhoods, stop issuing development permits for builds that do not comply with the official community plan policies and that violate The Act, adopt the infill housing guidelines that are referenced on Design Regina's homepage and review the other afore mentioned grants with a view to eliminating them until the City's financial loss, associated with the grants-in-lieu funding, is backfilled.

Presented to Regina City Council this 10th day of April 2017.

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Wilma Staff UMA/RMA ret.

<u>Excerpts:</u> **<u>Official Community Plan Design Regina</u>**

<u>Goal 3 – Intensification</u>

Enhance the city's urban form through intensification and redevelopment of existing built-up areas.

2.8 Require *intensification* in **BUILT OR APPROVED NEIGHBOURHOODS to be compatible with the existing built form** and servicing capacity.

2.10.6 Guidelines for determining compatible urban design, appropriate built forms, densities, and design controls;

<u>Goal 4 – New Neighbourhoods and Employment Areas</u>

Ensure that new neighbourhoods and employment areas maximize infrastructure investments and quality of life though a compact and integrated built form.

2.14.5 **Impacts on the existing community, BUILT OR APPROVED NEIGHBOURHOODS,** or other recommended development associated with the 300,000 population **are minimal;** and

2.14.6 **The proposed development conforms to the policies of this Plan.**

<u>Housing</u> **Goal 2 – Existing Housing Stock**

Maintain and regenerate the existing housing stock.

8.9 Adopt measures to retain existing housing stock and improve its condition.

Attachments

Attachment A Residents for Compatible Infill Housing

Attachment B City Grants and Tax Exemptions

Attachmnet C Anaheim and Assiniboia Place Neighbourhood Appropriate Infill Housing

Attachment A April 7th, 2017

RESIDENTS FOR COMPATIBLE INFILL HOUSING

In October of 2015 the residents of Regina were invited to attend an open house at Knox Metropolitan Church to discuss the City of Regina's intention to develop guidelines for laneway and infill housing.

To comply with and flesh out Design Regina's policies for the infusion of laneway and infill housing into existing neighbourhoods, the City wanted residents input prior to the preparation of those guidelines.

In terms of infill housing policies, Design Regina, the City's official community plan, under "Guidelines for Complete Neighbourhoods" it states in policy 7.1.8 that in order to maintain…"a distinctive character, identity and sense of place" the City wants to…"identifying ways to support the identify of a neighbourhood". Paired with supporting the identity of the existing neighbourhood is Goal 2 "maintain and regenerate the existing housing stock."

Referred to as "Intensification" one of the major goals of Design Regina is to increase the population of the downtown and surrounding neighbourhoods by 30.000.

One of those goals, Goal 3 2.8 states that to …"enhance the City's urban form"… "intensification in BUILT OR APPORVED NEIGHBOURHOODS IS …"to be compatible with the existing built forms". To assure that goal is achieved the City will…"Prepare an intensification development strategy, which" addresses several matters. To lessen the potential for neighbourhood backlash, the City felt in needed to prepare …"Guidelines for determining compatible urban design, appropriate build forms, densities and design controls". Now posted on Design Regina's home page, although in draft, those guidelines signify that the City is committed to assuring infill housing is compatible with its host neighbourhood.

Irrespective of any guidelines, compliance with the policies and goals in the City's official community plan, Design Regina, is mandatory as stated in section 40 of The Planning Development Act, 2007.

Municipality bound by plan
40(1) From the time that an official community plan or any amendment takes effect:
(a) it is binding on the municipality and all other persons, associations or other organizations; and
(b) no development shall be carried out that is contrary to the official community plan.
(2) The adoption of an official community plan does not commit the municipality, any person, association or organization or any department or agency of the Government of Saskatchewan to undertake any of the projects outlined or proposed in that plan.

Enhancement of the City's existing neighbourhoods through intensification is …"to be compatible with existing built forms". That policy must be adhered to whether or not the guidelines, which are posted on Design Regina's home page and have been there for some time, have been adopted or not.

Goal 3 "2.8" must be respected and adhered in the same manner as the other intensification policies. Development/building permits should not be issued for infill housing units unless the proposed build complies with all the official community plan policies.

Prepared this 17th day of March 2017 Updated the 7th day of April 2017

________________________________ 168 Regina residents signed on to this precis

Wilma Staff RMA/UMA ret.

Attachment B

These projects include ownership units that qualify for the City of Regina's capital grant programs. Many are also eligible for 5 year 100% tax exemption.

ZARKOR HOMES

ASPIRE HOMES We can help you live the life you **ASPIRE** to live, through a brand new home in a beautiful Regina community. You may be eligible for a **City of Regina Capital Grant, allowing you to buy a new home with as little as $1,000 down payment!**

Denim Townhouses

Townhouse style condominium in established Coronation Park. Each unit is 1244 sq. ft. with an additional 589 sq. ft. in the basement for development, 3 bedroom unit with 2.5 bathrooms or 2 master bedrooms each with ensuites and an additional 1/2 bathroom on the main floor, all units include Kohler plumbing fixtures and a Lennox high efficiency furnace as standard features, each home is covered with new home warranty protection. **294,900 - $309,900 incl. GST**

Anagram Homes **Parliament Pointe Condominiums**

32 UNITS 1,000 SQFT 2 BED 2.5 BATH & GARAGE FEATURING CLEAN ENERGY developed by Anagram HOMES smart + sustainable + attainable

Velocity Now selling Velocity Condo's with up to $20,000 in added value

Porchlight Developments is excited to announce our partnership with **Aspire Attainable Housing Corp.** We can help you live the life you ASPIRE to live, through a brand new home in a beautiful Regina community. You may be eligible for a City of Regina Grant, allowing you to buy a new home with **as little as $1,000 down payment! Aspire Attainable Housing will provide $10,000 Grants** to select Velocity Condo's. This is an excellent opportunity for you to use the $10,000 Grant towards your down payment, or simply reduce the purchase price of your new condo. **Plus, pay no property tax for 5 years!** That's up to approximately $20,000 in added value toward the purchase of your new Velocity Condo.

North Ridge Developments   Own with up to $15,000 City grant and 5 years tax free

Trident at the Greens

This contemporary condominium project is located in the Greens. This project has over a hundred units spread out over seven buildings. Residents will have exclusive access to their own private outdoor space, complete with wooden trellis and glass railing. Each building features amenities such as elevator access to all floors, basement storage, exercise room, and amenity room.

Caturra Homes   North Ridge Developments

Prime Glencairn location in a picturesque park, two storey 1244 sq. ft. townhouses, two kitchen designs to choose from ,select from dual masters or three bedroom second floor designs, two exterior parking stalls included, semi-private yards complete with concrete patio and lush artificial turf grass, four designer colour, packages to customize your home to your taste, each home is covered with Saskatchewan new home warranty protection

Attachment C

Infill Housing 2671 Winnipeg Street

Infill Housing 2440 Atkinson Street

Mr. Mayor and Regina City Council,

My name is Jim Elliott. As I read the proposed cuts to our programs and increases in our taxes to a number of my friends and colleagues, I know that I represent more than myself tonight.

As I read what is being proposed as budget cuts and tax increases, it is my hope that you spend a lot of time this weekend and for the foreseeable future, assessing what you are doing if you pass these draconian cuts and tax increases.

By doing what you might do, in my mind, you are as bad and as ideologically against the very fabric that is Regina and this province as the Brad Wall government who has pushed this on to your plate. So far, I have heard no outrage or anger. I have heard no public response. Tonight, I wish to ask you a number of questions and it would be my hope that you would respond publically tonight to them.

1. Why are you punishing the children who want to play in the summer in our program, your program, of Playscapes? What are children to do with the two months of the summer without educational and recreational opportunities to look forward to each and every day?
2. Why are you punishing the low person on the totem pole who has to work on statutory holidays just to keep his or her minimum wage job but now does not have a transit ride to work?
3. Why do you want people not to see their families on holidays or get out to national, provincial or local festive events like Remembrance Day, Waskimo, or the Cathedral Arts Festival Picnic?
4. Why are you backtracking on waste recycling and diversion when we should be increasing the amount of materials recycled rather than taking one step forward and two steps back by eliminating the Leaf & Yard Waste, Household Hazardous Waste and the Treecyle collection and diversion programs?

What I see in this proposed budget change is outright social abandonment, something that we clearly have seen with the Saskatchewan Party and Harper governments.

Where is the hope that we were going to be more sustainable and inclusive? Why is there a sense of fatalism portrayed by you, our council? Why are you giving up?

The Wall government broke a contractual agreement with the cities of this province. They should be taken to court and forced to fulfill their obligations under the contract they have with the citizens of Saskatchewan. How can we fight injustice together with our elected officials when you, our elected officials, pass on that same injustice to their own citizens? Why are you not outraged?

My solution to this situation is simple. Join the growing number of cities to take the provincial government to court and force them to return the grants-in-lieu. This will ultimately return the grant-in-lieu. Secondly, I would use the remainder of the 2016 Surplus, some $9.9 Million discussed in February, and put it into replacing the losses proposed. And if there is still a need to balance the budget, then a modest tax increase is warranted, much less than the 2.5% proposed.

DE17-39

Saskatchewan Taxpayers ADVOCACY GROUP

Regina City Council Delegation – Monday, April10, 2017

RE: Boundary Alteration – 2017 Property Tax Exemptions

Good evening ladies and gentlemen, my name is Chad Novak, and I am here representing the Saskatchewan Taxpayers Advocacy Group, which is a grassroots organization proudly standing up for the rights of individual taxpayers. The first item I would like to address this evening is the 2017 Property Tax Exemptions for properties that were included in the approved November 2013 Boundary Alterations. I would like to have clarification provided as to whether or not this was considered at a previous committee meeting, and if so, which one? If not, why not?

Something I will continue to push for is the concept of providing fair and equitable treatment of *all taxpayers of Regina*. To that extent, I feel strongly that the overall concept of tax exemptions for properties brought into City boundaries is fair *to an extent*, as it can be quite a jump in property taxes going from an RM to a City the size of Regina. With that said, the question becomes just how much is fair, for how long, and **should it make a difference if the property owner *did not want to be annexed* versus those that had *explicitly requested to be annexed***. Further, considering the fact that you are also considering raising everyone else's taxes even further in the revised 2017 Budget, this is only a further slap in the face to the rest of Regina residents.

Based on my research, the general consensus is the exemption amount and the time contained within this framework is more than fair, where the amount and length of exemption is dependent upon the anticipated timeline of when the affected lands may be used for City purposes rather than RM purposes. However, there is serious concern amongst taxpayers regarding property owners that specifically requested to be annexed versus those that were annexed against their wishes, as well as differentiating between commercial and residential property owners. Also, and we can't stress this enough, the ability to pay should be a major factor, and like is policy for other city services, it is felt that any affected property owners should have to demonstrate that ***the additional property taxes will cause "unreasonable financial hardship"*** as a result of the annexation. And, in fact, this clause was included within this very policy as you will see in Appendix A. We would be remiss to not mention the fact that, according to real estate experts, the mere act of annexation immediately increases the affected property's value because of the fact they are now within City jurisdiction and have access to City services. Keeping this in mind, it is a fact that a major property owner East of Tower Road very quickly flipped some of their affected lands to the Province for the Regina Bypass and to the City for the Pacers Ball Park relocation for upwards of 10x the value immediately prior to annexation. This was with absolutely no improvement by that property owner.

Further on the concept of "*unreasonable financial hardship*", it seems only reasonable that a homeowner who has lived in the RM for decades should be considered moreso for relief from the additional property tax versus, say, a giant multimillion dollar corporation who explicitly requested to be annexed into the City for undisclosed reasons, who ought to have anticipated and budgeted for the additional property taxes. A reasonable person would argue that they most certainly have the ***ability*** to afford the higher taxes, even before taking into account the financial benefits that is realized because of that annexation. As you can see in Appendix B, one of these companies, publicly traded AGT Foods on East Primrose Drive, which is amongst a group of companies associated with Alliance Pulse Processors, Long Lake Investment Inc. and Nutrasun Foods Ltd., is set to receive over $80,000 in property tax exemption this year alone. When factored over the anticipated 15 year life span of this exemption, barring any further extensions, that translates to over $1.2M in lost property taxes to the City of Regina and in turn, its residents. For a company with annual revenues nearing two billion dollars, as outlined in Appendix C, I would hardly consider them to have realized any "*unreasonable financial hardship*" due to annexation.

It is also important to note that the aforementioned properties were never previously included in any long-term (25 year) Official Community Plans prior to 2013. The question that a reasonable person would have to ask is – why then were these lands annexed and why did we not stick to the 25 year plans as previously designed up to 2011?

Thank you for your time this evening, and I will gladly answer any questions you may have.

Appendix A

On November 6, 2013, City Council approved the resolutions for boundary alteration, tax mitigation principles and tools for impacted landowners, as outlined in the body of report CM13-14. These tax mitigation principles are as follows:

1. Protect the property owner, whose land is annexed into the City of Regina from unreasonable financial hardship;
2. Balance the need to protect the City's financial viability with protecting its long-term growth needs;
3. Property tax mitigation will be applied through existing legislation; and
4. Property tax mitigation will expire over time either when the property is developed or when the time frame for the mitigation expires.

Appendix B

10269150	6000 E PRIMROSE GREEN DRIVE	ALLIANCE PULSE PROCESSORS INC.	5,100	50.59	18.06	23.65
10269053	6100 E PRIMROSE GREEN DRIVE	TRACER PRODUCTIONS INC.	167,800	6.49	138.82	242.88
10269151	6200 E PRIMROSE GREEN DRIVE	ALLIANCE PULSE PROCESSORS INC.	3,850,000	62.22	30,399.10	53,110.84
10268974	6201 E PRIMROSE GREEN DRIVE	NUTRASUN FOODS LTD.	2,717,600	50.89	17,630.13	30,844.64
MULTIPLE	2501 - 3201 TOWER ROAD	LONG LAKE INVESTMENT INC.	515,200	66.62	2,237.10	3,270.20
10269241	3601 TOWER ROAD	LONG LAKE INVESTMENT INC.	641,400	49.19	1,994.24	3,058.29

Appendix C

REGINA, March 21, 2016 /CNW/ - AGT Food and Ingredients Inc. (TSX:AGT) ("**AGT**" or the "**Company**") has announced its financial results for the three and twelve months ended December 31, 2015.

Results include:

Adjusted EBITDA* was $101.0 million for the year ended December 31, 2015, an increase of 16.1% over $87.0 million for the year ended December 31, 2014, and compared to $92.4 million for the trailing twelve months ended September 30, 2015.

Adjusted EBITDA* was $32.9 million for the unaudited three months ended December 31, 2015, an increase of 41.8% over $23.2 million from the unaudited three months ended September 30, 2015, and an increase of 34.8% over $24.4 million for the unaudited three months ended December 31, 2014.

Revenue was $1.70 billion for the year ended December 31, 2015 compared to $1.36 billion for the year ended December 31, 2014.

Saskatchewan Taxpayers ADVOCACY GROUP

Regina City Council Delegation – Monday, April 10, 2017

RE: Revised 2017 City of Regina Budget

Good evening ladies and gentlemen, my name is Chad Novak, and I am here representing the **Saskatchewan Taxpayers Advocacy Group**, which is a grassroots organization proudly standing up for the rights of individual taxpayers. I am here to address the **revised 2017 City of Regina budget**.

I first want to extend my sincerest gratitude and appreciation to our Premier, Mr. Brad Wall. Yes, I said that. Now, I'm sure many of you are thinking – Chad, why on Earth would you THANK our premier for putting us into this predicament?? Well, let me explain. First off, let me be very clear, the budget he released on March 22 was the scariest budget I have ever been witness to in my fourty-one years in this great province. From drastic cuts to our most vulnerable, to further tax breaks to corporate friends, it was honestly light-years beyond where even *my* wildest imaginations could have thought the Wall Government would dare put us in. With that said, it is only *because* of this budget that the general public seem to have finally woken up from the slumber of putting unwavering trust in their governments, including the City of Regina. It is because of this budget that, for the first time in a long, long time, there have been some outstandingly honest and frank comments by City Councillors who I never would have expected them from. The one that sticks in my head is that of Councillor Hawkins with his remark of this budget being "like a thief in the night". For that comment alone, my perception of this Councillor has forever changed – for the better, of course.

Now onto the topic of this "revised budget", which in my opinion is completely backwards thinking from what it should be focusing on, there seems to have been minimal effort put forward by Administration. I mean, it seemed to start out promising, where they attempted meaningful action by considering real spending cuts, but unfortunately they missed the point entirely on where the real spending revisions ought to be focused on. For example, as of May 2016, **the City of Regina has over 700 employees making six figures**. And, it's no secret that there are several layers of management within the City of Regina organization. This has long been criticized by City workers. For me, ***this would be the first place that I would be looking at saving some real money***.

Secondly, speaking of overpaying, how about we take a look at the growing number of sole-sourced contracts that are being awarded, where **questions have been raised by the private industries as to the validity of the pricing of these projects**. From the Glockenspiel, to the Recycling, the Food and Beverage Service at the Stadium, to the Pacer Ball Park relocation, ***there are millions of tax dollars being expended with little to no accountability from anyone but internal staff***. This warrants immediate attention from an independent, third party with no conflict of interest, perceived or otherwise.

Next, let's look at actually *<u>reducing</u>* budgets where they continually come to you, asking for 5-7% increases year over year, with little-to-no public questioning, such as the Regina Police Service. Yes, I know they are being asked to take a very minimal hit tonight, but that does not impact the long term financial outlook in any meaningful way. Instead of the RPS saying "we need this money to operate", why don't you respond to them with "We're giving you this amount. If you can't operate with that figure, then make it happen." You do this all the time to great community organizations who come to you asking for property tax breaks or grants, so why don't you do it with your own organizations?

Finally, let's consider the ever-growing financial reserves, where **over the past three years alone, the City of Regina has realized nearly *<u>$30 Million in surpluses</u>*** – keeping in mind this is *<u>over and above</u>* the already budgeted transfers to reserves. This tells me you are *<u>significantly</u> overcharging* citizens already!

After all of these avenues have been exhausted, then, and only then, should you look at cutting essential services like transit on Stat Holidays, yard waste recycling, or Agribition transit services. And, only in the most extreme circumstance should you *<u>ever</u>* be okay with coming back to taxpayers for more money.

Thank you for your time this evening, and I will gladly answer any questions you may have.

Appendix A

	Per Signed Executive Summary	
Year	Surplus	Deficit
2005		
2006	2,600,000.00	
2007	5,100,000.00	
2008	4,900,000.00	
2009	2,900,000.00	
2010	4,000,000.00	
2011	12,700,000.00	
2012	8,000,000.00	
2013	2,400,000.00	
2014	9,700,000.00	
2015	9,900,000.00	
2016	9,800,000.00	
TOTAL	72,000,000.00	

Appendix B

City of Regina
Top 10 Earners

	Regular:	Other:	Total:
Glen Davies Departing City Manager	$248,081	$468,921	$717,002
Brent Schmidt Superintendant	$201,562	$79,972	$281,534
Brent Sjoberg Deputy City Manager	$254,707	$21,264	$275,971
Troy Hagen Chief of Police	$256,530	$8,754	$265,284
Ed Archer Chief Financial Officer	$227,690	$16,103	$243,793
Byron Werry Executive Director, Legal	$211,692	$18,275	$229,967
Dean Rae Deputy Chief of Police	$215,580	$10,804	$226,384
Louise Mohr Police Executive Director	$196,091	$7,506	$203,597
Pat Gartner Executive Director, Human Resources	$190,501	$5,540	$196,041
Diana Hawryluk Executive Director, City Planning & Development	$186,605	$3,675	$190,280

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DE17-41

April 10, 2017

To: His Worship the Mayor
and Members of City Council

Good evening Your Worship,
I've a list of requested changes to make to the budget. It's more important to me that we build our public services than hold taxes low. The City has been able to dig deep for the Roughriders, and now it's time to come through for equally important Libraries, Schools, public transportation, and reducing our world-leading air pollution figures.

- Cities should buy Saskatchewan Transportation Corporation buses, or transfer them from the provincial government, then operate them on STC's profitable routes to better service the people of Saskatchewan. Even though the Government of Saskatchewan has fallen down on that job, it doesn't mean we have to lose ground-based public transportation to our closest neighbouring urbans and their services. As you know, Regina has no Via train service. It's madness to lose our only bus routes to Saskatoon, Weyburn, Estevan, Yorkton, and other cities. We must not let it happen. Regina, Saskatoon, and Moose Jaw all have transportation services that could be extended to enhance inter-city transportation options that were lost with the pending closure of STC.
- Ensure the Regina Public Library can function the best it can, with the loss of the Inter-library Loans program due to provincial anti-education cuts.
- If you dare think of closing a public pool for the season to save money, I want to see it being properly repaired during the closure, to make the pool last for decades more.
- Do not end holiday bus service. That's one of the few areas that Council has permitted Regina Transit to improve upon in recent years, so it would be taking a large step backward to deny people that important service, and cause uncertainty about the availability of Transit in Regina on any given holiday.
- To save money, reverse the earlier decision to give $193,000 to Wascana Centre to extend a parking lot at Candy Cane Park. Paving more of the park for cars does not fit with the Official Community Plan's Sustainability requirements. People can park at the Science Centre's new lot, and walk, or park on Broder St. or any number of nearby

residential streets within walking distance. If the apparent safety problem is due to illegally parked cars as I was told by Wascana Centre, ticket and/or tow them. Boom, revenue! People can also take Regina Transit to the location, on #15, which is another reason that holiday Transit should not be cut. Instead, add a sidewalk to Victoria Avenue east of Park St. to connect downtown to points in east Regina. Connect Regina Avenue's sidewalk to the multi-use pathway the Regina Airport has built to the bridge at Sandra Schmirler Way. It's really shameful there's no safe active transportation options to our airport or to the entire north-east side of our city from this spot.

- Spend enough on cycling infrastructure to ensure there is more than 1 project this season to improve the safety of children on bikes in our city. Enough men have died on bikes in Regina in the past year to make most people realize that it's crucial we fix our streets' level of safety. You can put the right sort of lanes, bollards, and paint down while crews are repaving any given street so it meets a modern safe standard. The City has promised to do this for years, so make sure it happens this year.
- Set aside $10,000 to spend on rewewable energy equipment, so the City can finally generate more renewable power than I do for our grid with a modest investment 2 years ago. The City would also surpass the Province's contribution to renewable energy on our electrical grid. This should especially appeal to you after the Province's mismanagement and unkind cuts made tonight's meeting necessary.

Sincerely,
John Klein
Regina, SK

City Council Presentation – Closure of Leslie Lawn Bowling Greens

The Regina Lawn Bowling Club (RLBC) appreciates the city's current budget circumstances and the need to identify cost savings, such as the proposal to close the Leslie Lawn Bowling Greens. Prior to the evening of April 7, the club had received no prior notice on this proposed closure. We do not know what makes up the $65,300 or how our yearly $25,000 payment is factored into this figure. Rather than closure of the facility we believe there are other options to consider that would result in a win-win situation for both the city and the club. The club is willing to discuss all options including taking over the operation of the facility but we need time to negotiate so we can achieve a favourable resolution for both parties. In the interim, it is imperative we continue to operate the Regina Lawn Bowling Club while these discussions take place so we can transition to a workable solution.

Most, if not all, of the major cities in Canada have a lawn bowling facility. Closing the facility leaves no option for Regina lawn bowlers to continue to participate in their sport and creates major impacts on the sport provincially and nationally. We feel there are better places for the city to find cost savings than to go after a facility that meets the recreational and social needs of so many people and is part of the basic fabric that makes our City so special.

Our 2016 membership was 154. There were 44 members aged 54 and under and 110 members aged 55+.

History

The RLBC celebrated its 100th anniversary in 2012. It has provided recreational and competitive opportunities for lawn bowlers from the ages of eight to over ninety by introducing the sport to junior players and keeping many Regina seniors physically active and socially engaged. Lawn bowling is a lifelong sport that all family members can play. A former mayor of the city was instrumental in creating the current location and footprint of our club.

Community Involvement

- RLBC exists for its members and many other Regina citizens. In 2016 we had:
  - 70 school bookings involving 1500 students from twelve schools
  - 20 corporate bookings involving 500 people
  - 10 social bookings involving 150 people
  - One of the corporate bookings was a charity fund raiser for KidSport
- For 2017 we have:
  - a charity fund raiser booked for Diabetes Canada who expect to raise $15,000
  - a charity league expects to raise $55,000 for a charity to be determined
  - the charity fund raiser for KidSport is booked again

    - a number of schools have already booked
    - a Canada 150 event is planned because lawn bowling is one of the recognized activities

Immediate Issues

The RLBC is scheduled to host four provincial lawn bowling championships in 2017 with the winners to attend Canadian Championships later in the year. Closing the RLBC would severely affect the plans for these Bowls Sask events and the aspirations of all of our competitive bowlers. The RLBC is also scheduled to host a provincial tournament for recreational bowlers in 2017.

Other Organizations Affected by the Closure

- Bowls Sask membership would be reduced by 40% which would likely lead to the demise of Bowls Sask and the elimination of its Executive Director position. Bowls Sask funding from Sask Sport is tied to membership totals. Bowls Sask funding is passed on to the member clubs and if this Sask Sport funding disappears then this would most likely lead to the demise of all other provincial lawn bowling clubs in Saskatoon, Moose Jaw and North Battleford.
- Bowls Canada is affected because the President and Treasurer of Bowls Canada are both members of the RLBC. Without a lawn bowling facility to participate in, their contributions to the national body would most likely end. They would also lose one of their favourite hosting facilities.

Hosting Reputation among Canadian bowlers

The RLBC has hosted:

- six (1980, 1986, 1990, 1996, 2003 and 2006) Canadian Majors Championships and is scheduled to host again in 2019. Our members often medal at these competitions.
- the Canadian Junior Championships in 1996, the Canadian Senior Championships in 1999 and again in 2012 and the Canadian Singles Championships in 2013. Due to our facility and the reputation of our club, Bowls Canada asked us to host the inaugural events for these three national competitions, something no other club can claim.
- the North American Challenge (a Canada/US competition). We are one of the few Canadian clubs to do this. We did this in 2006 and there were RLBC members on the Canadian team.

The City of Regina would lose the economic benefits of hosting these national competitions if we had no facility to use.

Achievements

- The RLBC is one of only two Canadian clubs to produce a World Champion in lawn bowling. Our member is still active competitively.
- The RLBC has had five members who have attended the Commonwealth Games. Four are still active competitively.
- RLBC members have attended many other international competitions as Canadian team members.
- Three of the eight male members and two of the seven female members on the Canadian Youth Development team are RLBC members.
- One of the seven for both male and female team members on the High Performance Canadian team as well as one of the coaches are RLBC members.
- Lawn bowling is on the list to become an Olympic sport so our many young members on these Canadian teams have the potential to be future Olympians. Closing the RLBC would deny the opportunities of these individuals to pursue their chosen sport and could take away the opportunity for some future Regina Olympians.
- Four past and present RLBC members have been inducted into the Saskatchewan Sports Hall of Fame and there are some of our current competitive members that would certainly warrant consideration in the future if they are allowed to continue in their chosen sport.
- Two RLBC members are scheduled to compete in the 8 Nations Championships in June of 2017 in Australia. Two of the support staff for this event are also RLBC members. This is an event to help determine the Canadian team for the 2018 Commonwealth Games. Closing the RLBC would leave these two members no venue to practice for this event. The team manager for the 2018 Commonwealth Games Canadian team is a member of the RLBC.

Final Thoughts

Closing the Leslie Lawn Bowling Greens to save $65,300 will affect many more people than just the RLBC membership. The club is an integral part of keeping Regina citizens active. Rather than arbitrarily making the decision to close the facility, we strongly encourage an immediate dialogue between the City and the RLBC to see what options there are to preserving the 104 year history of the club in Regina and to save the legacy of this club for past and future members and champions.

#	Name	Country
1	Linda Gunningham	Canada
2	Darrell Reine	Canada
3	Susan Cook	Canada
4	Suzanne Joyce	Canada
5	Norman Henderson	Canada
6	Howard Lachambre	Canada
7	Amy Rankin	Canada
8	Linda Paul	Canada
9	Barbara Wickstrom	Canada
10	Gordon Bryson	Canada
11	Garry A. Ewart	Canada
12	Guy Lohman	Canada
13	Vivian Smedley	Canada
14	Charlotte Miller	Canada
15	Ernest Marr	Canada
16	Janne	Canada
17	Larry Grychowski	Canada
18	Seth Dueck	Canada
19	Gwen Salamon	Canada
20	Peter Smith	United Kingdom
21	Sue Shire	United Kingdom
22	Desiree Edwards	South Africa
23	Peter Put	Canada
24	Rhiannon Ward	Canada
25	Charine	Canada
26	Kim Sadowsky	Canada
27	Jennifer Zalusky	Canada
28	Michael Plante	Canada
29	Dena Hudson	Canada
30	Noreeta Finn	Canada
31	Karen Ollinger	Canada
32	Valerie Mulholland	Canada
33	Maria spinarski	Canada
34	Stacey Mcdonald	Canada
35	Celynne Swenson	Canada
36	Joanne Davidson	Canada
37	Michael Pituley	Canada
38	Sharon	Canada
39	Harvey c	Canada
40	Jacqui	Canada

#	Name	Country
41	Doug Lambert	Canada
42	Shelley Nyland	United States of America
43	Jenn Vibert	Canada
44	Linda Muzio	Canada
45	Holly Murray	Canada
46	Armand Roy	Canada
47	Evelynn Gaucher	Canada
48	Brent Kramer	Canada
49	Bettyann Cox	Canada
50	Natasha Dewald	United States of America
51	Karen Miller	Canada
52	Terry Cook	United States of America
53	Randall Rae	Canada
54	Moyra	South Africa
55	Shirley Roy	Canada
56	Alan Stirling	Canada
57	Heather Murray	Canada
58	Hannah N.	Canada
59	Sue Beatt	United Kingdom
60	Carolyn Jones	Canada
61	Frank kessler	Canada
62	Sarah Kessler	Canada
63	Denise Eberle	Canada
64	John Siteman	Canada
65	Frances scott	Canada
66	Rachel Larson	Canada
67	Lois Kos	Canada
68	Lauren East	Canada
69	Ann Marie Siteman	Canada
70	Emma	Canada
71	Adam Benjamin	Canada
72	Matthew	Canada
73	Sydney boyd	Canada
74	Keitlyn	Canada
75	Mason B	Canada
76	Kendra	Canada
77	Christine Polasek	Canada
78	Jonathan Pituley	Canada
79	Hannah Schmidt	Canada
80	Mark	Canada

#	Name	Country
81	Sandi Boyd	Canada
82	Rob	Canada
83	Bo Kos	Canada
84	Emma	Canada
85	Brandon Watson	Canada
86	Don Heenan	Canada
87	Vic Plante	Canada
88	Alex S	Canada
89	Carter W.	Canada
90	Wendy Berg	Canada
91	Ernie Meid	Canada
92	Ashley Collins	Canada
93	Bill Temple	Canada
94	Frank Mycock	Canada
95	Ralph Van Iderstine	Canada
96	Janet Watson	Canada
97	Rose Mycock	Canada
98	Andrew	Canada
99	Norman Lockie	Canada
100	Jake Ripplinger	Canada
101	Mike Reiss	Canada
102	Jessica	Canada
103	Brian Harris	Canada
104	Russell Portigal	Canada
105	Dennis Snyder	Canada
106	Art Milne	Canada
107	Kim Petrychyn	Canada
108	Steve Sargent	Canada
109	Dale & Kelly Measner	Canada
110	Mary buechler	Canada
111	Nick Jones	Canada
112	Elizabeth Jones	Canada
113	Connor Bates	Canada
114	Natalie	Canada
115	Ron Sayers	Afghanistan
116	Harriette Pituley	Canada
117	William Sutton	Canada
118	Valerie Cooper	Canada
119	Kelly Mentanko	Canada
120	Wyatt Dougherty	Canada

#	Name	Country
121	Sylvia Muz	Canada
122	Robert & Eileen Henderson	Canada
123	Sharon	Canada
124	Tammy milne	Canada
125	Rebecca	Canada
126	Linda Harris	Canada
127	Jack Wigham	Canada
128	Duncan Holness	Canada
129	Christine Heenan	Canada
130	Adam Kaufman	Canada
131	Jeffrey Fitzpatrick	Canada
132	John Whitinh	Canada
133	Lois Kos	Canada
134	Jordan Kos	Canada
135	Lois Kos	Canada
136	Darlene Phillips	Canada
137	Ferne Bradford	Canada
138	Scott Watson	Canada
139	JK	Canada
140	Bryan	Canada
141	Garth King	Canada
142	Lorne	Canada
143	Carol	Canada
144	Erin Woods	Canada
145	Donalda Ford	Canada
146	Maureen Heath	Canada
147	Ronna mcivor	Canada
148	Murray Pituley	Canada
149	Maureen Sample	Canada
150	Doug Normand	Canada
151	W Cobham	Canada
152	W Miller	Canada
153	Gael Larche	Canada
154	Richard Hazel	Canada
155	Lorraine & Ivan Layton	Canada
156	Janice Robson	Canada
157	Alex	Canada
158	Josephine M Urquhart	Canada
159	Sandy Ritchie	Canada
160	Melodie M Lawrek	Canada

#	Name	Country
161	Cindy White	Canada
162	Anthony van Osch	Canada
163	Marla Boyd	Canada
164	Dan Krukoff	Canada
165	Bonnie Bird	Canada
166	Jim Evans	Canada
167	Heidi Foord	Canada
168	Ben Blake	Canada
169	Dan Oleskiw	Canada
170	Kim	Canada
171	Joseph Chan	Canada
172	Pam Sargent	Canada
173	Marilyn Baron	Canada
174	Logan Woytowich	Canada
175	Chris J	Canada
176	Lace Brogden	Canada
177	Diann	Canada
178	Eric Hancock	United States of America
179	Graham Doyle	Canada
180	Jennifer Huber	Canada
181	Sandy Naylor	Bahamas
182	R Gay	Canada
183	Jeannette Sayers	Canada
184	Peggy Smedley	Canada
185	Linda Duncan	Canada
186	Darcy Dumont	Canada
187	Wayne Slinn	Canada
188	Thomas franks	Canada
189	susan luhning	Canada
190	Kenton de Jong	Canada
191	carl luhning	Canada
192	Chris	Canada
193	Michael Hordal	Canada
194	Bowls Sask	Canada
195	Kelvin Hahn	Canada
196	Jim Taylor	Canada
197	Luella Wojcik	Canada
198	E. Kitzul	Canada
199	Liz wiebe	Canada
200	Carina S	Canada

#	Name	Country
201	Jill east	Canada
202	Dean Thompson	Canada
203	Alexis Urszulan	Canada
204	Laurie McGeough	Canada
205	Amanda Hahn	Canada
206	Julie	Canada
207	Patrick Kelly	Canada
208	Nash Brogden	Canada
209	Fred Steininger	Canada
210	David Calam	Canada
211	Kendra L.	Canada
212	Noah	Canada
213	Katy	Canada
214	Margret Becker	Canada
215	Scott Rattray	Canada
216	Robert Hackett	Canada
217	Jessica	Canada
218	Connor Wallace	Canada
219	Avery LePage	Canada
220	Arianna Becker	Canada
221	Lane Swift	Canada
222	Jesse	Canada
223	Denise Normand	Canada
224	Lois	Canada
225	Jordan mcnaughton	Canada
226	Breanna	Canada
227	Reg Bolton	United Kingdom
228	Ernie Rygus	Canada
229	Donna	Canada
230	Cynthia K	Canada
231	Lorie	Canada
232	David East	Canada
233	Jill Jensen	Canada
234	Marc Benjamin	Canada
235	Jane Langston	United Kingdom
236	Derek Dillon	Canada
237	R	Canada
238	SHARON LEWIS	Canada
239	Loreen R. Francis	Canada
240	Holly Smith	Canada

#	Name	Country
241	Shawn Hamelin	Canada
242	Viola and Douglas McPherson	Canada
243	Tracey McPherson	Canada
244	Gail Lambert	Canada
245	Anita Nivala	Canada
246	Maxine Johnston	Canada
247	Alan Metcalfe	United Kingdom
248	Bob Van Walleghem	Canada
249	Betty Van Walleghem	Canada
250	Lorraine Schneider	Canada
251	NJ Ratcliffe	United Kingdom
252	Robyn Manz	Canada
253	Pat Vos	Canada
254	Judy Behrns	Canada
255	Shirl Hunter	Canada
256	Tim Salamon	Canada
257	Michaela	Canada
258	Brian Welykholowa	Canada
259	ryan	United Kingdom
260	Kay Lacoursiere	Canada
261	Sarah Schimmel	Canada
262	Leanna	Canada
263	Alison Linnen	Canada
264	Zach	Canada
265	Danielle Gaucher	Canada
266	Joyce McKersie	Canada
267	Landon Lavoy	Canada
268	Judy Bellows	Canada
269	Kelsey Stene	Canada
270	James Batty	Canada
271	Delphine Welykholowa	Canada
272	David Anderson	Canada
273	Doreen Brady	Canada
274	Robert Genereux	Canada
275	Haley Ingham	Canada
276	Terilyn	Canada
277	Janet McDowell	Canada
278	Albert Prefontaine	Canada
279	Barbara Mohr	Canada
280	Sheilah Lowe	United Kingdom

#	Name	Country
281	David hunter	Canada
282	Carla Collins	Canada
283	Colby Collins	Canada
284	Danette Williams	Canada
285	Kelly Schiml	Canada
286	WENDY schiml	Canada
287	Nikole Leis	Canada
288	Greg S Poitras	Canada
289	Carolee Rodocker	Canada
290	Erin Richmond	Canada
291	Tim Currie	Canada
292	Kathryn Black	Canada
293	Aimee Kowalski	Canada
294	Kim Genereux	United States of America
295	W.B. Henderson	Canada
296	Jenna M	Canada
297	Chantelle	Canada
298	Russ Nielsen	Canada
299	Craig Boehm	Canada
300	Kendall	Canada
301	David Cornelius	Canada
302	Krystal Forster	Canada
303	Jeff Strachan	Canada
304	krystal	Canada
305	Lucy	Canada
306	Donna Sandor	Canada
307	Rick Sandor	Canada
308	Marnie	Canada
309	Dean Muz	Canada
310	Wynter Philip	Canada
311	Ruth Yeo	Canada
312	Judy Whiting	Canada
313	Joan Vogel	Canada
314	Ryan Myers	Canada
315	Amy Renneberg	Canada
316	Cindy Selke	Canada
317	Denise	Canada
318	Alyssa Sterzer	Canada
319	Ryan Kos	Canada
320	Evan Becker	Canada

#	Name	Country
321	Chrystal Shephard	Canada
322	Lorna McLean	Canada
323	Kim Leedahl-Urquhart	Canada
324	Phillip Jones	Canada
325	Ashley	Canada
326	Ashley	Canada
327	Al & Nita C	Canada
328	Murray Magee	Canada
329	Quentin Smith	United Kingdom
330	John Catchpole	United Kingdom
331	Keith Roney	Canada
332	Anna Mees	Canada
333	Rhonda Horton	Canada
334	Sara	Canada
335	Don Caswell	Canada
336	Don Kuntz	Canada
337	Helen Sollosy	Canada
338	Sandra Roesslein	Canada
339	Katlin Lang	Canada
340	Shannon Phillips	Canada
341	Sally Cross	Canada
342	Andy Lang	Canada
343	Alice McLean	Canada
344	Al Schmidt	Canada
345	Jack Ritenburg	Canada
346	Hannah	Canada
347	Ray Watson	Canada
348	Rosina Toal	Canada
349	Rick Elmer	Canada
350	Nathan Schwartz	Canada
351	Alanna Boudreau	Canada
352	Robyn Burroughs	Canada
353	Lily Quilty	Canada
354	Brett Kelln	Canada
355	Keith D	Canada
356	Liam schmidt	Canada
357	H O	Canada
358	KELLY ADAMS	Canada
359	Matthew Fehr	Canada
360	Leanne Johnston	Canada

#	Name	Country
361	Mel Leu	Canada
362	Jackie Hall	United Kingdom
363	David Hunchak	Canada

DE17-43

Good evening Your Worship, members of Regina City Council.

My name is John Hopkins and I am the Chief Executive Officer of the Regina & District Chamber of Commerce.

I am here tonight to provide our perspective on the revised budget.

Your Worship, I don't believe any of us are here tonight because we want to be. Only a few short months ago that we discussed this matter in some detail. Council made some difficult decisions and concluded that a modest mill rate increase was in order.

Tonight, you will have to make more difficult decisions. Prior to the release of this report we surveyed our membership to determine what they thought.

> ***Please rate the following potential sources of revenue or cuts that City Council may be considering:***

- 63% of respondents either supported or absolutely supported *lobbying the provincial government to restore grants in lieu funding particularly in future years* as compared to 15% who were either opposed or absolutely opposed

    - While the report is virtually silent on this point we have determined that the door is not shut on these discussions. On the contrary, there is a desire to continue discussions.

      To that end, we have opened lines of communication and will be meeting with provincial government representatives in the not too distant future.

      To be clear we will present the results of the survey and discuss the concern expressed by our members as it relates to the loss of grant in lieu funding to the City of Regina

- 62% of respondents either supported or absolutely supported *reducing or eliminating property tax exemptions* as compared to 12% who were opposed or absolutely opposed

    - We note that the report does speak to property tax exemptions and in particular the pending report. We support this review

- 50% of respondents either supported or absolutely supported *deferring capital projects or large purchases* as compared to 27% who were opposed or absolutely opposed

- 51% of respondents either supported or absolutely supported *increasing user fees for recreation facilities, landfill fees and or parking meter fees* as opposed to 32% who were opposed or absolutely opposed

- 42% of respondents either supported or absolutely supported *cuts to programs and or services* as opposed to 43% who were opposed or absolutely opposed

- 30% of respondents either supported or absolutely supported *funding the entire amount through reserves* versus 36% who were opposed or absolutely opposed

  - Your Worship, one of the surprises within the survey is the low rate at which members have indicated that you should be looking at reserves to fund the entire shortfall.

    While members did not provide information on why I would venture to say that at least in part it must be due to the realization that reserves are necessary to take advantage of multi-partner infrastructure programs, for emergencies like floods and to help offset mill rate increases

- 36% either supported or absolutely support *a mill rate increase* versus 39% who were opposed or absolutely opposed

Given the uncertainty which in this case is not entirely a bad thing, we would like to recommend that Council consider taking a multi-pronged approach to the shortfall including:

1. Continue grant in lieu discussions with the Province of Saskatchewan
2. Defer some one time capital investments
3. Defer the purchase of some of the 2017 fleet
4. Use some additional funds from the general fund reserve – or put another way, use more of the 2016 surplus
5. Look to defer or reduce some programs and or services this year
6. Look at not filling some vacant positions this budget year
7. Look at reducing or even eliminating some of the property tax exemptions and, finally,
8. Look at increasing the mill rate for a portion of the shortfall

Having reviewed this report we note that a majority of the items from the list have been at a minimum discussed and in some cases are being recommended.

While technically not part of the discussions tonight I thought it prudent to also mention that education mill rates have also been increased and will impact the overall property tax bill that rate payers receive.

In closing I would like to thank you for the opportunity to be here and to provide our members' views and perspectives.

John Hopkins
Chief Executive Officer
Regina & District Chamber of Commerce

DE17-44

PRESENTATION
ON THE REVISED OPERATING 2017 BUDGET CM 17-5

JIM HOLMES
APRIL 10, 2017

Thank you for the opportunity to address you tonight. I want to acknowledge the difficult task that faced Council with the recent cuts to the City funding from the Province and the downloading of services and costs to the City

I support the Council intent to preserve its reserves. But reserves are intended to cushion catastrophic events like floods or other natural disasters. The recent Provincial Budget is a disaster.

In addition to the cuts tens of thousand of Regina families will see their income cut by 3.5% and thousands of jobs will be lost to attrition and lay-offs.

It might be prudent to use some of our reserves in the short term.

We must plan for the future of our City. I agree with the Mayor that everything should be on the table. I suggest our guiding principles must be first to protect our most vulnerable citizens from thieves in the night.

When I was about 20, I sandbagged Wascana Creek. It is not a contribution I could make now. But it is our tradition that we pitch into help in the face of a disaster. So, our second guiding principle should be citizens contribute based on their capacity to help.

We focus on the Budget's punishing impact. But the Budget also rewards high-income earners and corporations with tax cuts. The Budget redistributes wealth to high-income earners.

The City can meet some of its revenue needs by redistributing that income back. An increase on the top 25% of assessed residential properties equal to the 1% income tax reduction would be the first step towards more tax fairness.

An increase on commercial property equal to the 1% reduction of the corporate income tax would be the next step. Since Saskatchewan's corporate tax rates are among the lowest in Canada, we would only need to find common ground with cities of Saskatoon, Moose Jaw and Prince Albert to increase the industrial rate.

Regina could bring back its taxpayers from their tax havens. Evraz North America, Brandt Industries, Kramer Ltd., Sakundiak Equipment, Degelman Industries, Shaw Pipe, the Co- op Refinery Complex and the Wascana Country Club are located in the Rural Municipality of Sherwood. Sherwood had 929 residents. (2011 Census)

These enterprises would surely be happier as Regina taxpayers.

Our goal should be for Regina to collect 50% of our tax revenue form residential properties and 50% from commercial/industrial properties. This is the Canadian average. Our current ratio is 63.4% residential; 36.6% commercial/industrial.

For 10 years the City has contemplated recouping 100% of the cost of new development. While the money wasted in the past to this subsidization of the development industry is lost, the City should immediately begin recouping the full cost.

We need to recognize Utility Fees are more regressive than even property taxes.

Waste collection must be put on a rational basis. Garbage collection should be fee based and recycling including yard waste provided as a free public service.

The water and wastewater utility should move away from its regressive bias and move to a lower basic rate, a higher consumption charge, and a graduated drainage charge. The 7.5% Access Fee should be ended and the Utility Administration Charge should be based on the actual increase of administrative cost not Utility revenue.

There is no avoiding the impact of this Budget on our City. But we can try to shield the vulnerable and expect the strong to carry their share.

Thank you

Canadian Condominium Institute
Institut canadien des condominiums
South Saskatchewan Chapter

SOUTH SASKATCHEWAN CHAPTER
P.O. Box 3784, Regina, SK S4P 3N8
Email: cci-ssk@cci.ca Website: www.cci.ca/ssc

your condo connection

PRESENTATION TO REGINA CITY COUNCIL APRIL 10, 2017

I am Marilyn Pollock, President and representing Condominium Institute, Southern Saskatchewan Chapter. Unfortunately we just learned of the city's intention to eliminate the waste disposal rebate for owner occupied condominiums – specifically condos that do not receive city waste pickup service.

As a result our presentation to you tonight will be brief but we wish to provide some information we hope you will consider when making your decision regarding this rebate elimination.

The administration and council in 2002 initiated the program following discussion with CCI South Saskatchewan and committed to consult again if changes were planned. We are disappointed that no consultation was requested in this budget deliberation.

Condos are now taxed at the same rate as a home residence, which is an increase of 10%. The difference is the condo does not own the property and they do not get all the same municipal services. The property valuation is a provincial decision, we know, which a municipality can adjust to make the property assessment at least fair. That is what we look for, equality between types of residences in Regina. Why should condo owners pay more to offset the budget shortfall than what is being asked of all Regina residents?

It is understood that if Regina goes to a "service pay" tax assessment system, that there will be options to consider how taxation on condos versus homes can be realized while still supporting municipal services equitably. There are various models available from other major Canadian centres.

We appreciate the difficulty the city is facing with transfer payments being cut by the province as well as escalating costs. But please recognize that condos are already facing the additional 10% increase in valuation before the mill rate is applied. These taxes include waste pickup even though they cannot get this service and must hire a private firm. $40 per year may not seem to be a significant rebate, but adding up all the increases, condo owners will be impacted - many of whom have chosen to live in a condo as the only way they can afford to have their own home.

We will be seeking future opportunities to meet with City Administration and Councillors to discuss options that could be considered to return to some equity in taxation for condominiums.

On behalf of over 6,000 condominium owners, thank you for hearing from CCI South Saskatchewan.

Lawn Bowling Club Presentation: Kelly Mentanko, 179 Merlin Cres. Regina, Sk.

Members of Council, his worship the Mayor and all in attendance. Thank you for allowing me to speak to council today.

I am here to support the continued operation of the Lawn Bowling Club for the City of Regina. I was made aware of a report from administration to council only this past weekend on the recommendation of closing the only lawn bowling club in Regina. I feel this is extremely shortsighted of administration and council to totally close the club with little to no notice, consultation or communication.

I have reviewed the current Recreation Master Plan on the City of Regina website. In it it suggests getting into discussions on the city getting out of the lawn bowling game. It also states that administration should start discussions on the Club slowing taking it over. I don't see anywhere in the report where it states that it needs to be closed. Is Administration and Council not following the Recreation Master Plan?

Simply closing the facility is not the answer...where will those members, corporate groups, volunteers, youth and members of the general public go to Lawn Bowl? There is no other facility in Regina. It is not as simple as closing a golf course as there are many other golf courses in and around Regina.

I ask Council to delay closing this facility for 2017 and have it reviewed as per your Recreation Master Plan as it states.

Thank you.

YQR
REGINA
INTERNATIONAL™

April 10, 2017

City of Regina
Queen Elizabeth II Court
2476 Victoria Avenue
PO Box 1790
Regina, SK S4P 3C8

RE: Regina Airport Authority Inc. Submission to City of Regina Council – April 10, 2017

Good evening Your Worship and Members of Regina City Council,

Mayor and Council, I would like to introduce Mr. John Aston, Director, Planning & Development, Mr. Derrick Thue, CFO, and myself Richmond Graham, President and CEO of the Regina Airport Authority Inc. ("RAA"). Mr. Aston and I will be addressing Mayor and Council.

We trust that each of you recognize that the Authority learned Friday, April 7, 2017 of the City's proposal to remove exemption property tax to the Regina International Airport lands without consultation with the Authority and as such, we come with limited understanding of the thoughts of the City. However, we also recognize in the proposal before Council that it is not adequately informed and any decision to remove exemptions will, in turn, increase costs to airlines and passengers flying to and from Regina and hamper future service development and growth. We ask Council to instruct City management to work earnestly with the RAA to find ways in which to avoid any increase in property taxes or loss of exemptions to the RAA. Allowing the proposal to proceed will put future transborder Regina-USA destination flights at risk and may decrease service quality to and from Regina from current carriers. Downloading costs to the airport will not serve anyone's interest. Regina and region deserves much more from their City.

Notice of this recommendation was provided to RAA on the afternoon of Friday, April 7, 2017 and the package was posted online after 3:00 p.m. on that same day. Some points from the information provided in the Council package remain unclear and there appear to be several errors in the presented numbers. How can we reasonably respond to this information in such a short timeline?

RAA had been working with administration over the course of 2016 to determine a path forward on property tax and specifically on the exemption review being done by administration which was a directive to administration by Council, for Council's consideration for the 2018 taxation year. The unilateral decision by the City to proceed in 2017 with exemption removal for RAA runs counter to all discussion with the City thus far.

The Regina Airport Authority assumed the operational management of the airport from Transport Canada in 1999. The RAA is a non-share capital not-for-profit corporation with an independent Board of Directors nominated from the region. The RAA receives no funding from any level of government (federal, provincial, municipal). Its mission is "to seamlessly connect people and business to a world of experiences and opportunities". Its vision is to become "Saskatchewan's leading travel gateway and business hub". We compete with airports in Saskatoon, Winnipeg, Calgary, Minot, and Williston. Fees paid by airlines are heavily subsidized by profits from non-aeronautical revenue. Capital growth of facilities is also funded from these profits. Business of and on airport enables over $800million of direct and indirect GDP for Regina and region.

Services Received on Airport

RAA provides nearly all municipal services on airport lands, with very little service being provided by the City of Regina. Full taxation is collected on all ground side lots and RAA's ground side parcel. Essentially, RAA pays full tax and receives very few services. This does not represent an equitable and fair partnership arrangement, and needs to be included in any discussion of taxation on airport lands going forward.

RAA Budget Review in Council Package

The City review of RAA finances is cursory and uninformed. RAA is due to expand the air terminal facilities at YQR and in preparation for that must place cash in reserve. A simple review of bottom line numbers does not inform these discussions. Tax policy should not be set by rationale in the report before you such as: "The RAA appears to have the capacity to raise the funds to pay the municipal portion of property tax." RAA was not on the annual exemption bylaw for tax relief but rather as the mechanism to administer and adjust property taxation to approximate GILT as would have been paid had Federal government continued to manage and operate the airport.

The historical agreement on property tax on airport was agreed to by the City to approximate the GILT paid when the airport was under Federal Government operation. This proposal appears to unilaterally change the terms of that historical agreement with no prior discussion or warning to RAA. This proposal is an attempt to download budget shortfalls to the municipal tax base. Council will recognize this attempt to unilaterally download budget shortfalls to lower levels. RAA must live within its means as it receives no government funding of any kind for operation or capital budgets.

Calculations appear to be made on assessed values that may be out of date as the assessments on the airside parcel have become less reliable over time.

Removing the airport exemption, that was put in place to approximate the federal land GILT that existed for many years, is a download of costs that will disrupt economic development in the region.

We ask that City Council not proceed with the presented recommendation today and direct City Management to work with the Regina Airport Authority to identify a Service Agreement which would reflect the uniqueness of the airport and the municipal services it requires.

Thank you for your consideration. We are pleased to respond to any questions you may have.

Respectfully yours,

Richmond Graham, MBA, P.Eng, ICD.D
President & CEO
Regina Airport Authority Inc.

John Aston, A.Sc.T, DULE
Director, Planning & Development
Regina Airport Authority Inc.

DE17-48

April 10, 2017

To: His Worship the Mayor
and Members of City Council

Good evening Mayor and Members of Council. My name is Michelle Benrot-Carnie and I am the president and children's program coordinator for the Uplands Community Association. I am here on behalf of my association to speak about the proposed budget which includes the elimination of distributing printed copies of the city's leisure guide. The Uplands Community Association is comprised of volunteers and we consider the printed leisure guide our most important advertising tool. These guides get delivered to every household reaching the residence of Regina. These printed guides are also found at our community centers, the leisure centers and at the city libraries. When families come to register at our registration events they bring their leisure guides. As I said we are only volunteers and for example last month at our agm our website and sign volunteers stepped down, so now if we miss these printed leisure guides our community will be missing out on getting the word out about our programs and center. Volunteers have been hard to come by at times and what I can see happening is that if the four active board members I have increase their workload to these positions that are now open we will have volunteer burn out. One problem that we come across in the last year is that our newsletters are not able to get out like they use to. As the Leader Post is now stuffing the flyers in Saskatoon, we as a community association cannot have our newsletter distributed to only our community residence through the Leader Post unless we supply the whole s4r postal code with our newsletters. Then going through Canada Post has resulted in some difficulties too as Kennignton Greens can only get our newsletter if we also supply Hawkstone with them as well. This has caused more of a financial burden on the community associations. I can not speak to weather everyone in my community has a computer to go online to look up community programs. But I can say I do worry about the amount of attention the community programs will get. 90% of the phone calls that I receive about programs questions happen those first days of the leisure guides getting in the hands of families. Without distributing printed copies of these guides the community programs will not be on the forefront of minds. I ask that you reconsider the proposal of eliminating the printing of the City's leisure guides.

Thank You

Michelle Benrot-Carnie

CFIB
CANADIAN FEDERATION OF INDEPENDENT BUSINESS™

503-2400 College Ave
Regina, SK S4P 1C8

April 10, 2017

Re: 2017 Amended General Operating Budget

On behalf of the Canadian Federation of Independent Business (CFIB) and our Regina small business members, we would like to provide our members' views and concerns regarding the City of Regina's 2017 Amended General Operating Budget.

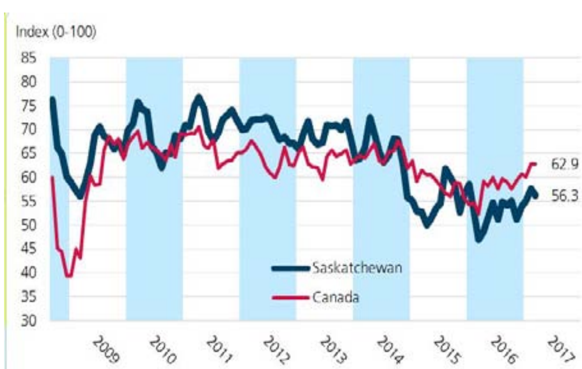
We understand the recent Provincial Budget created budget challenges for the City of Regina by increasing costs and by eliminating planned revenues within the City's 2017 budget. In particular, the Government introduced legislation that terminates two SaskPower and SaskEnergy agreements under which the City received provincial utility payments, referred to as Grants-in-Lieu. As a result, revenues for the City will decrease by $8 million in 2017 with the reduction of SaskPower and SaskEnergy utility payments. As well, the Provincial Sales Tax (PST) increase to 6 per cent plus the expansion of taxable goods and services will increase costs by approximately $2.3 million in 2017. The total budget shortfall is $10.3 million.

The City Administration prepared a report which recommends a revised 2017 budget that includes cost eliminations, service reductions, increases to fees, limited use of reserves and a mill rate increase of 2.5 per cent. This increase, combined with the previous Council approved mill rate will result in a 2017 revised mill rate increase of 6.49 per cent to meet the shortfall.

Sask small biz optimism falls in March; 17% planning layoffs

Figure 1:

CFIB Monthly Business Barometer Index (Sask vs. Canada)



Source: CFIB Saskatchewan Business Barometer, March, 2017

CFIB's Monthly Business Barometer® has shown to be an extremely accurate indicator of economic growth and is utilized by a number of financial institutions in Canada including Bloomberg, the Bank of Canada and Scotiabank. Tracked against GDP, the Barometer index closely reflects what is currently happening in the economy. Measured on a scale between 0 and 100, an index level above 50 means owners expecting their businesses' performance to be stronger in the next year outnumber those expecting weaker performance.

The Saskatchewan March Monthly Business Barometer® revealed optimism among small business owners in Saskatchewan fell in March to an index of 56.3, down 1.4 points from 57.7 in February, and is still well below the national average index of 62.9 (see Figure 1).

After three consecutive months of slight improvements, it is concerning to see small business optimism in Saskatchewan fall to an index of 56.3 in March. This is almost nine points below the range of index levels (65-70) normally associated when an economy is growing at its potential. Hiring plans also weakened in March, and tipped towards negative with only 11 per cent of business owners looking to hire full-time, while 17 per cent are planning to layoff staff.

CFIB's Barometer survey was completed on March 20th, two days before the 2017 Saskatchewan Budget. However, since the budget was delivered, we have heard from hundreds of small business owners concerned about the impact the $908 million tax hikes will have on their overall competitiveness. They worry these massive tax hikes will not only increase the overall cost of doing business, but also further erode Saskatchewan's small business confidence.

We now fear the City of Regina is proposing to increase property taxes by another 2.5 per cent, which will be on top of the 3.99 per cent property tax increase from February. With small business optimism falling and hiring plans weakening, we worry the City's decision to increase taxes again for a combined increase of 6.49 per cent will only make a bad situation worse.

While we support the proposals that will reduce expenses by $4.1 million, as well as increase revenues by $924,000, CFIB does not support the proposed 2.5 per cent mill rate increase (which equates to $5.25 million in revenue).

We realize today's budget deliberations require difficult decisions. However, we urge Regina City Council to consider the following measures to further contain costs and avoid the need to further increase municipal property taxes by 2.5 per cent in 2017.

Other revenue sources:

Consider the introduction of a base tax for all homeowners. When surveyed, 70 per cent of small business owners agree a base tax for basic core services should be implemented for all homeowners. Local government services are enjoyed by all taxpayers and the costs must be shared by all taxpayers.

Saskatchewan Workers' Compensation Board (WCB) Surplus Distribution: The Saskatchewan WCB's 2015 annual report revealed an over-funded position of 144.7 per cent, or a $281.5 million operating surplus – which is well above WCB's targeted funding policy of 105-120%. In May 2016 the WCB solicited feedback from stakeholders on their proposal to rebate only $56.3 million (20%) of the surplus. The WCB listened to employers and decided to return 100% of its $281.5 million surplus to eligible employers and distributed rebate cheques in two instalments in July and December of 2016.

Of the $281.5 million surplus, $5.3 million was distributed to municipal governments in 2016. According to information obtained through an *Access to Information* request, as a major employer, the City of Regina received a total of $2.3 million in WCB rebate cheques in 2016 and a $1.1 million

WCB rebate cheque in 2015 (from the $141 million operating surplus) – for a total of $3.4 million over the last two years.

While we recognize the WCB surplus distribution is not a predictable, annual source of revenue for the City of Regina, we believe using a portion of the $2.3 million in surplus distribution funds received by the City in 2016 should be used as a one-time revenue source to mitigate the impact of the proposed property tax increase.

Multi-Material Recycling Program (MMRP) funding: The City of Regina 2017 Budget for recycling revenue is $7 million, a 7 per cent increase or $460,000 more from a year ago. However, we know the Multi-Material Recycling Program (MMRP) distributed $5.6 million to participating municipalities in 2016, with the City of Regina receiving approximately $554,776 based on receiving $11.75 per single family household. Given the funding the City received from MMRP in 2016, and will be receiving again in 2017, we urge the City of Regina to use this new revenue stream to either reduce its recycling taxes to recognize MMRP's contribution to the costs of Regina's recycling programs or use the revenue to mitigate the proposed 2.5 per cent property tax increase.

Reserves: The City's report states "*reserves provide financial sustainability and flexibility to address emerging issues. They enable the City to smooth the effect of spending decisions that impact property taxation, finance unexpected/emergency spending requirements, minimizes our use of debt to fund projects and support the City's AA+ credit. Reserves are also used to match revenues and expenses of specific services such as landfill operations and development, fleet replacement and asset revitalization.*" We are pleased the City is in the process of completing a review of its reserves to look at the appropriateness of the number, the size of the reserves held by the City relative to their purposes and best practices.

However, the City of Regina's 2015 Annual report states that the City had $44.7 million in deferred revenue (note 18), of which $21.1 million was for Servicing agreement fees as of December 31, 2015. Instead of increasing property taxes again by 2.5 per cent, we recommend the City dedicate resources to promptly move forward its servicing agreements to enable projects to proceed more quickly and in return increase the revenue earned by the City.

Further administrative expense reductions:

We recognize that as part of the original 2017 budget, the Administration committed to finding $2.5 million in cost reductions. We also recognize the Administration has put austerity measures into place to free up resources for other purposes. These include, but are not limited to: a) A moratorium on all non-essential out-of-province travel; b) a hiring freeze on all non-essential vacancies; c) elimination of superior duty pay for out of scope employees, and d) A targeted reduction in the City's overall labour force through attrition.

We also commend Administration for implementing cost reductions as outlined in Appendix B, providing annual ongoing financial savings of $330,000 plus one-time savings of $240,600.

However, we also believe it is critically important for Council to mitigate the proposed 2.5 per cent property tax increase by considering a closer examination of the following areas:

The elephant in the room: municipal employee compensation:

We know the City allocates over half of its operating spending to employee wages and benefits. According to the City of Regina's 2017 Operating Budget, the majority of the General Fund expenditures, $164.5 million, an increase of 3.5 per cent or $5.6 million from 2016 are being allocated towards staff salaries and payroll costs.

The public-private wage gap is the elephant in every room when it comes to setting the public policy agenda in this country. Public sector earnings have been allowed to drift well above market-tested norms, and cash-strapped governments are looking for ways to invest in infrastructure and other priorities. Closing the gap is not just what's fair, it's what is needed.

At the provincial level, we commended the Saskatchewan government for implementing significant spending restraint, which includes a $250 million reduction in total public compensation costs (a 3.5 per cent reduction) across all sectors of the public service. As well, a recent CFIB survey found 93 per cent of Saskatchewan business owners support the provincial government reducing the size of government, through workforce attrition - only five per cent opposed. The City of Regina should take similar belt-tightening measures to address its revenue shortfall by not only freezing wages, but introducing further reductions to its wages/benefits costs in 2017.

While the cost per worker is important, the number of employees is also significant. Across the country, some provincial and local governments have initiated civil service reduction plans through attrition. With one-third of the City's workforce eligible to retire in the next six years, this is a once in a generation opportunity to right-size the footprint of municipal government. The City of Regina's 2015 Annual Report stated the number of people employed by the City of Regina in the last five years, including casual staff increased by 40 per cent (from 3,500 in 2011 to 4,896 in 2015). Given these facts, we are pleased the City plans to introduce a targeted reduction in the City's overall labour force through attrition. However, we urge the City to outline an aggressive plan in order to achieve significant savings.

With these facts in mind, CFIB urges the City of Regina to consider the following recommendations to further contain operating costs and mitigate the proposed municipal property tax increase:

Introduce a plan to reduce the size and cost of the municipal civil service by:

- **Introducing a plan to reduce the size and cost of the civil service (primarily through attrition and pension reform).** A CFIB survey found 60 per cent of Saskatchewan small business owners agree Saskatchewan municipalities should introduce a plan to reduce the size and cost of their civil service. Supporters say it would result in smaller, more effective and efficient municipal governments. Only 16 per cent disagree, while 24 per cent were undecided on the issue.

- **Developing a strategy to narrow the compensation disparity between public and private sector employees.** This would include bringing salaries, wages and benefits of municipal employees in line with private sector norms, hiring new employees at compensation levels that are in-line with private sector norms, and enrolling new hires in a defined contribution pension plan, instead of a defined benefit pension plan.

Moving forward to 2018

Time to reform City of Regina's municipal sick day policy:

A 2016 report from CFIB shows some big-city sick day policies are costly and unfair as municipal government employees can bank unused sick days while most private sector employees cannot.

Banking means that if an employee doesn't use all their allotted sick days in a year, they can save them for later. Of the 16 major cities reviewed, 10 allow banking. Policies vary, with some cities, including Winnipeg and Moncton, offering an unlimited number of banked sick days. Others place a ceiling on bankable days.

While many cities have grandfathered "cash out" policies for banked sick days some cities still allow it, including Saskatoon, Vancouver, Moncton and Charlottetown. Montreal also allows workers to use banked sick days towards early retirement.

Table 1

2013 Sick Day Liability (Total in $ millions, $ Per Capita) by Municipal Government

	Maximum Number of Sick Days that can be Accumulated for Employees Starting in 2015	*Cash Payout at Retirement/Termination of Employment With Unused Sick Days*	*Early Retirement With Unused Sick Days*
Vancouver	261	Yes	No
Victoria	130	For grandfathered plans	No
Calgary	Cannot bank sick days	Not applicable	Not applicable
Edmonton	Cannot bank sick days	Not applicable	Not applicable
Saskatoon	194	Yes	No
Regina	215	For grandfathered plans	No
Winnipeg	Unlimited	For grandfathered plans	No
Toronto	Cannot bank sick days	For grandfathered plans	For grandfathered plans
Ottawa	Cannot bank sick days	For grandfathered plans	For grandfathered plans
Montreal	40 sick days	Termination of employment only	Yes

Quebec City	Cannot bank sick days	Not applicable	Not applicable
Moncton	Unlimited	Yes	No
Fredericton	Cannot bank sick days	Not applicable	Not applicable
Halifax	150	No	No
Charlottetown	350	Yes	No
St. John’s	260	For grandfathered plans	For grandfathered plans

Source: The Cost of Banking Sick Days in the Public Sector, CFIB Research Snapshot, April 2016

The City of Regina offers employees the ability to bank up to 1,683 hours (1,720 hours for 40 hour work week—215 days). If employees are laid off, they are entitled to a payment equal to 50 per cent of unused sick days (see Table 1). The City of Regina had $10.8 million in banked sick day liability in 2013.

Having a safety net in place in case employees get sick in the short-term is obviously a responsible thing to do. However, when governments allow the banking of sick days, they are encouraging their employees to feel entitled to those days whether they’re sick or not. It is not affordable to have these costly municipal sick day policies, which create an unnecessary burden on taxpayers. We need to fix the system so that everyone is playing by the same rules.

CFIB recommends the City of Regina introduce fairer and affordable short-term disability plans to replace these outdated sick-day banking policies to protect their workers and better align with private sector practices.

Property Tax Ratio:

Develop and implement a plan over time to reduce the commercial-to-residential property tax gap. The City of Saskatoon provides a good example for municipalities attempting to reduce their tax gaps. It worked hard to achieve the goal outlined in its ten-year strategic plan by reducing its property tax ratio (commercial to residential) to 1.75.

We thank you for considering the views of Regina’s small business community as you work to finalize the 2017 Amended General Operating Budget. As CFIB’s research has shown, municipal decisions significantly impact Regina business owners’ ability to grow and create jobs.

Respectfully submitted by,

(Original signed by)

Marilyn Braun-Pollon, Vice-President, Prairie & Agri-business

Suzanne and Robin Lendvoy
2762 Francis Street
Regina, SK S4N 2R3

April 8, 2017

Attention:
His Worship, Mayor Michael Fougere of the City of Regina, and Regina City Councillors
City of Regina
PO Box 1790
REGINA SK S4P 3C8

RE: In-fill housing in Regina

We are concerned about the City of Regina's in-fill housing plans, or lack there-of. There are 2 main reasons for this. One reason is the tax exemptions and grants that builders and owners receive, and the subsequent effect on the city budget. The second reason is the effects on the neighbourhood where these in-fill houses are being built.

Regarding the financial repercussions of in-fill housing, eliminating the city-funded Housing Grants would help to minimize the current City of Regina deficit. Eliminating the $20,000 to $25,000 per rental unit for Affordable Rental Housing and $10,000 to $15,000 for Affordable Ownership Housing per owner occupied units, and the 5 year 100% tax exemptions would go a long way towards paying for the programs that the City of Regina is proposing to cut in the 2017 budget. For example, eliminating these perks may allow the city to avoid cutting the statutory holiday bus service ($68,500), closing the Leslie Lawn Bowling Greens ($65,300), closing the Regent Park golf course ($36,000), and elimination of the Playescapes program ($125,200), as a starting point. Incentives such as these are used when necessary to increase a desired condition; in this case more rental units available to meet demand. These are no longer necessary as Regina rental unit space is at or above projected demand, hence, it is time to discontinue the very generous and lucrative incentive that almost exclusively benefits the developers in Regina.

Regarding the neighbourhood concerns, we personally feel the many daily effects as a result of poor planning for in-fill housing. We live next door to an in-fill house, and we are not happy about it. We have been in the area since 1994 and have very much enjoyed living here. We live in a 1959 bungalow. Until 2 years ago, there was a bungalow with 2 driveways and a detached garage on the lot to the south of us. In 2014, the lot was sold, the house removed off the lot, and the lot was split in two. A 2 story house (called a 'cash flow tower' by the builder) was built to the south side of our house. A second bungalow was built to the south side of this. The builder went as close to our property line, and to the maximum height above ground that they were allowed to. Instead of having 1 bungalow on the lot (and one family living there), we now have 2 houses on the lot next door. Each have two suites. There are 8-10 vehicles associated with the people who live in these 4 units. They do not have garages. One house does have some parking at the rear, but it's often too muddy for them to park there. Despite the fact that there has been people living there for 2 years, no landscaping has been done. The streets are already narrow, and now there is nowhere to park on the street, especially if anyone has any company.

We have a garage at the back, and a parking pad at the front. We have 3 vehicles associated with our house, as we have 2 teenage drivers. Our vehicles are generally parked in our single car garage and on our driveway. One of the new neighbours does park his Hummer on their front yard where he has spread some gravel for a parking pad. And we also now have no privacy anywhere in our yard, due to the fact that the 2 story house overlooks our yard, and there is a 2nd floor balcony on the suite of the house at the back.

We believe that building these 2 houses in the manner in which they were built is unacceptable. They do not fit in with the rest of the bungalows in the area, there are not enough parking spaces for the number of people that live in the dwellings, and they are rental properties. This has all reduced our property value. Our real estate agent agrees. It also has raised our heating costs, as we used to heat our shop in the backyard with passive solar heating. Now, the shop barely sees the sun for even part of the day during the coldest months of the year costing at least $30 per month minimum. We also used to grow vegetables on the south side of our house, and now we can't even grow weeds. Prior to this build, we were exploring putting some solar panels on our roof, but it would be useless now.

We need stronger bylaws and enforcement of these bylaws to ensure that infill housing fits with the rest of the community. As per the City of Regina website about infill housing,

> "Infill Development should balance the need for neighbourhood renewal and flexibility with ensuring a good fit in already established neighbourhoods. Infill developments should be well proportioned and designed, and oriented toward adjacent streets and open spaces. They should contribute to an attractive, animated and safe community. The height and massing of new buildings should not overwhelm the character of neighbouring homes or the street, ensuring that neighbours' access to sunlight, privacy and views are not affected…Key considerations to include parking and access…"

This has definitely not been done when the 'cash flow towers' were built by Zarkor in various Regina neighbourhoods, as just one example.

In addition, doing away with the building grants and tax exemptions will improve the bottom line of the city budget. **Please expedite the adoption of the infill housing guidelines that were recommended to the City of Regina. Please enforce your current policy, as per the information on your own website about infill housing. And please stop using our tax payer dollars to provide financial perks to developers and new building owners.** While the enforcement of existing bylaws and adoption of the infill housing guidelines would not help us, at least we can help others. And in the meantime, we are looking for somewhere else to move to, possibly in Regina, but potentially in another community.

Thank you for your work on city council.

Sincerely,
Suzanne and Robin Lendvoy
[redacted]

Regina Public Library

DIRECTOR'S OFFICE
P.O. Box 2311, 2311 – 12th Avenue
REGINA, Saskatchewan
Canada S4P 3Z5
(306) 777-6000
www.reginalibrary.ca

April 10, 2017

His Worship Mayor Michael Fougere
and Members of City Council
City of Regina
P.O. Box 1790
REGINA SK S4P 3C8

Dear Mayor Fougere and City Councillors:

Under Section 22, (1) of *The Public Libraries Act, 1996,* the Board of Regina Public Library earlier applied to Council to approve the Library mill rate request for 2017 of 0.78729. City Council approved this mill rate at its meeting on February 13, 2017.

As all are aware, the 2017-18 Provincial Budget included the complete elimination of resource sharing grants to Regina Public Library. This has reduced RPL's 2017 revenue by 2.7%. The Library Board has examined its 2017 budget and has worked hard to accommodate the loss over this fiscal year without making a change to the already approved mill rate for the Library.

As a result, the revenue from tax sources remains the same and can be summarized as follows:

2017 Library mill rate	0.78729
2017 City of Regina net levy request	$20,008,890
2017 Grants-in-Lieu	$1,401,000

The Regina Public Library Board will be able to provide City Council with a copy of the revised budget document later this week, for your information. However, the Board has worked within the already approved mill rate so no new proposal will be coming forward to City Council under Section 22(1) of *The Public Libraries Act, 1996*. The Library Board is appreciative of City Council's support and commitment to public libraries, especially in this challenging time.

Sincerely,

Sean Quinlan, Chair
Regina Public Library Board

CM17-3

April 10, 2017

To: His Worship the Mayor
And Members of City Council

Re: 2017 Annual Property Tax Exemptions

RECOMMENDATION

1. That City Council approve the property tax exemptions outlined in Appendix A.

2. That the City Solicitor be instructed to bring forward the necessary bylaw to the April 24, 2017 City Council meeting to provide for the property tax exemptions listed in Appendix A to the April 24, 2017 Council meeting.

CONCLUSION

The exemptions outlined in Appendix A, are consistent with exemptions provided in past years or are based on agreements entered into by the City. It is recommended that the exemptions in Appendix A be approved.

Additional information on the miscellaneous exemptions for 2017 are provided in Appendix B. As part of the land leasing or sale policy, City Council has approved the exemption of occupants of City-owned properties from property tax, if the occupant maintains the property that otherwise would not be taxed and where the City would incur maintenance costs.

As part of the effort to manage the City of Regina budget shortfall created by the Provincial budget it is recommended to eliminate the exemption for the RAA for the municipal portion of property taxes and maintain the exemption for the library and education portions of the property tax.

BACKGROUND

City Council annually considers property tax exemptions based on past practices or agreements. The purpose of this report is to consider exemptions for 2017. City Council has the authority pursuant to subsection 262(3) of *The Cities Act* to exempt from taxation, in whole or in part, any land or improvements designated in the bylaw.

During discussion of Report FA16-4, request for property tax exemption, at the March 8, 2016 Finance and Administration Committee meeting, Committee requested Administration to conduct a review of exemptions and to bring forward a policy. Administration has started work on the review and will bring forward a report and policy in quarter four 2018.

In March of 2017 the Provincial budget was released and it reduced funding creating a significant budget shortfall for the City of Regina budget. The exemptions as well as all revenue, expenses and service levels were reviewed to determine if there was an opportunity to assist in the budget shortfall.

DISCUSSION

Unless specifically exempted, all property in a municipality is subject to assessment and taxation pursuant to *The Cities Act*. There are specific exemptions provided in subsection 262(1) of *The Cities Act*. Further, City Council may, by bylaw, exempt from taxation the whole or part of any land or improvement designated in the bylaw. City Council may enter into agreements, on any terms and conditions, to exempt property from taxation for no more than five years. Appendix A is a summary of the proposed annual exemptions for 2017, which include exemptions for small land parcels and easements.

The exemptions include non-profit organizations, organizations providing support for the community and other properties City Council has determined are appropriate. These exemptions are consistent with past practices. The significant properties are the Mackenzie Art Gallery, Saskatchewan Science Centre, Regina & District Foodbank and the Regina Airport Authority. The estimated total municipal share of all the exemptions in Appendix A approximates $1,464,094.

As a result of the recent provincial budget creating an urgent shortfall for the City of Regina budget a recommendation to remove the partial exemption for the Regina Airport Authority is being provided to assist in mitigating the budget shortfall. The RAA has provided their 2015 financial statements which shows total revenue of $28,389,564 and total expenses of $23,311,424 for a net of $5,078,140 revenue over expenses. The RAA appears to have the capacity to raise the funds to pay the municipal portion of property tax.

The changes in the properties included in Appendix A from 2017 are as follows:

	Removals from the Annual Bylaw	
Regina Exhibition Association Ltd.	1881 Ephinstone Street & 2905 North Railway Street	Corrected to reflect the Regina Exhibition Association request for use of these two parking area's by agreement with the City of Regina. The use is for two weeks during Agribition only and is not a lease. Removed from the annual bylaw.
The Board of Education of the Regina School Division No. 4	142 Massey Road	This is a lease between two exempt entities and is now covered under *The Cities Act* s.262.1 (r) (ii). Removed from the annual bylaw.
	Changes for the 2017 Annual Bylaw	
Regina Airport Authority	5201 Regina Avenue	Removal of municipal portion of exemption is recommended to help address City budget shortfall due to provincial budget downloading.
Civic Museum of Regina	1231 Broad Street	This was previously on the Annual Bylaw as Regina Plains Museum and was previously located at 1375 Broad Street until December 2016.
	Additions for the 2017 Annual Bylaw	
Queen City Eastview Community Association Inc.	A-615-6th Avenue	New Lease agreements for Community Garden Plots.
Dewdney East Community Association Inc.	A-1197 Park Steet	New Lease agreements for Community Garden Plots.
Al Ritchie Community Association Inc.	A-1109 14th Avenue & A-2299 Edgar Street	New Lease agreements for Community Garden Plots.
West Zone Community Association	A-1010 McCarthy Blvd	New Lease agreements for Community Garden Plots.

RECOMMENDATION IMPLICATIONS

Financial Implications

The property tax exemptions listed in Appendix A total approximately $2,355,734 in foregone tax revenue. The City's share of this foregone revenue is approximately $1,177,206, which has been incorporated into the 2017 budget. These estimates are based on 2017 assessments. Municipal, library and school are based on the 2017 revenue neutral rates. These amounts will change once the tax rates are finalized for 2017. All the properties included in Appendix A were exempt in 2016 except the additions listed above.

If the recommendation to change the exemption to the RAA is approved revenue to the City would increase by approximately $286,200.

Environmental Implications

None with regard to this report.

Policy and/or Strategic Implications

None with regard to this report.

Other Implications

None with regard to this report.

Accessibility Implications

None with regard to this report.

COMMUNICATIONS

All affected parties will be provided with a copy of this report prior to City Council meeting. They will also receive a copy of Council's decision regarding this report.

DELEGATED AUTHORITY

This report requires approval by City Council and the passage of a bylaw.

Respectfully submitted,

Don Barr, Director
Assessment, Tax & Real Estatet

Respectfully submitted,

Diana Hawryluk, Executive Director
City Planning & Development

Report prepared by:
Deborah Bryden, Manager Property Taxation and Administration

APPENDIX A
2017 Property Tax Exemptions by Bylaw

	PROPERTY OWNER	CIVIC ADDRESS	ADDITIONAL DESCRIPTION	2017 ASSESSED VALUE	2017 ESTIMATED 100% EXEMPT PROPERTY TAX	
	Miscellaneous Exemptions - Annual Bylaw					
10115375	RCMP HERITAGE CENTRE	6101 DEWDNEY AVENUE	Appendix B - Note 1	33,812,100	539,141	
10145969	SASKATCHEWAN SCIENCE CENTRE INC.	2901 POWERHOUSE DRIVE	Appendix B - Note 2	22,382,100	356,887	
10065555	MACKENZIE ART GALLERY INCORPORATED	3475 ALBERT STREET	Appendix B - Note 3	16,434,800	271,437	
10065031	REGINA AIRPORT AUTHORITY	5201 REGINA AVENUE	Appendix B - Note 4	81,556,600	232,970	**
10055792	SOUTH ZONE REC. BOARD	3303 GRANT ROAD	Appendix B - Note 5	25,930,900	194,332	
10018622	REGINA & DISTRICT FOOD BANK INC.	445 WINNIPEG STREET	Appendix B - Note 6	16,227,000	96,640	
10042143	THE CANADIAN BLOOD SERVICES	2571 BROAD STREET	Appendix B - Note 7	5,990,000	95,512	
10027144	REGINA TRADES AND SKILLS INC.	1275 ALBERT STREET	Appendix B - Note 8	3,789,200	60,420	
10049337	GROW REGINA	3500 QUEEN STREET	Appendix B - Note 18	3,394,700	54,129	
10065624	REGINA PUBLIC LIBRARY	2715 GORDON ROAD	Appendix B - Note 9	3,389,800	54,051	
10112030	CALEDONIAN CURLING CLUB	2225 SANDRA SCHMIRLER WAY	Appendix B - Note 10	3,060,600	48,802	
10065193	REGINA LAWN BOWLING CLUB	3820 VICTORIA AVENUE	Appendix B - Note 18	3,003,300	47,888	
10025856	THEATRE REGINA INC.	1077 ANGUS STREET	Appendix B - Note 11	2,510,800	40,035	
10017267	REGINA PUBLIC LIBRARY	331 ALBERT STREET	Appendix B - Note 12	8,654,600	37,632	
10064962	REGINA COMMUNITY CLINIC	1106 WINNIPEG STREET	Appendix B - Note 13	4,984,300	36,559	
10037637	THE CANADIAN RED CROSS	2050 CORNWALL STREET	Appendix B - Note 14	2,330,000	35,146	
10065491	REGINA SENIOR CITIZENS CENTRE INC.	2134 WINNIPEG STREET	Appendix B - Note 18	1,739,400	27,735	
10060139	THE GLOBE THEATRE SOCIETY	2 - 1801 SCARTH STREET	Appendix B - Note 15	1,247,800	20,609	
10060140	THE GLOBE THEATRE SOCIETY	3 - 1801 SCARTH STREET	Appendix B - Note 15	1,247,800	20,609	
10060141	THE GLOBE THEATRE SOCIETY	4 - 1801 SCARTH STREET	Appendix B - Note 15	1,012,600	16,724	
10042141	GIRL GUIDES OF CANADA - GUIDES DU CANADA	1530 BROADWAY AVENUE	Appendix B - Note 16	844,900	13,472	
10305758	WEST ZONE COMMUNITY GARDEN	1010 MCCARTHY BLVD	Appendix B - Note 18	751,400	11,981	
10305757	DEWDNEY EAST COMMUNITY ASSOCIATION INC.	A-1197 PARK STREET	Appendix B - Note 18	653,200	10,415	
10305756	QUEEN CITY EASTVIEW COMMUNITY ASSOCIATION INC.	A-615-6TH AVENUE	Appendix B - Note 18	388,700	6,198	
10305759	AL RITCHIE COMMUNITY ASSOCIATION INC.	A-1109 14TH AVE	Appendix B - Note 18	331,500	5,286	
10027223	CIVIC MUSEUM OF REGINA	1235 BROAD STREET	Appendix B - Note 17	1,671,200	5,134	
10065269	CORE COMMUNITY GROUP INC.	1654 11TH AVENUE	Appendix B - Note 18	230,500	3,675	
10305760	AL RITCHIE COMMUNITY ASSOCIATION INC.	A-2299 EDGAR STREET	Appendix B - Note 18	199,700	3,184	
10115555	REGINA EDUCATION & ACTION ON CHILD HUNGER INC	1308 WINNIPEG STREET	Appendix B - Note 18	149,600	2,385	
10270834	SASK. LIVESTOCK ASSOC.	1700 ELPHINSTONE STREET	Appendix B - Note 18	92,400	1,473	
10270833	SASK. STOCK GROWERS ASSOC.	1700 ELPHINSTONE STREET	Appendix B - Note 18	70,700	1,127	
10065459	THE ART GALLERY OF REGINA	2420 ELPHINSTONE STREET	Appendix B - Note 18	40,400	644	
10035871	CATHEDRAL AREA COMMUNITY ASSOCIATION	2055 FORGET STREET	Appendix B - Note 18	38,000	433	
10065528	COLUMBUS PARK BOARD INC.	2940 PASQUA STREET	Appendix B - Note 18	26,700	426	
10065463	CATHEDRAL AREA COMMUNITY ASSOCIATION	2900 13TH AVENUE	Appendix B - Note 18	26,400	421	
10035876	CATHEDRAL AREA COMMUNITY ASSOCIATION	2010 ARTHUR STREET	Appendix B - Note 18	35,200	401	
10065460	ROTARY SENIOR CITIZENS RECREATIONAL CENTRE	2404 ELPHINSTONE STREET	Appendix B - Note 18	24,100	384	
10035875	CATHEDRAL AREA COMMUNITY ASSOCIATION	2005 FORGET STREET	Appendix B - Note 18	32,400	370	
10035873	CATHEDRAL AREA COMMUNITY ASSOCIATION	2021 FORGET STREET	Appendix B - Note 18	29,000	331	
10035872	CATHEDRAL AREA COMMUNITY ASSOCIATION	2029 FORGET STREET	Appendix B - Note 18	29,000	331	
10035874	CATHEDRAL AREA COMMUNITY ASSOCIATION	2019 FORGET STREET	Appendix B - Note 18	25,200	287	
				-	-	
		Miscellaneous Exemptions - Total		248,388,600	2,355,616	

****Note:** REGINA AIRPORT AUTHORITY is School & Library only

	PROPERTY OWNER	CIVIC ADDRESS	ADDITIONAL DESCRIPTION	2017 ASSESSED VALUE	2017 ESTIMATED 100% EXEMPT PROPERTY TAX
	<u>SmallLand Parcels and Easements - Annual Bylaw</u>				
10065563	VARSITY CONDOMINIUMS	3242 HARDING STREET		5,800	66
10065583	SELO ESTATES CONDOMINIUM CORPORATION	51 MARTIN STREET		800	9
10065586	SELO ESTATES CONDOMINIUM CORPORATION	91 MARTIN CRESCENT		2,400	27
10065589	SELO ESTATES CONDOMINIUM CORPORATION	110 PATTERSON DRIVE		1,400	16
		LAND AND EASEMENT TOTAL		**10,400**	118
			Total Property Tax Exemption - Annual Bylaw	**248,399,000**	**2,355,734**

APPENDIX B

Property Tax Exemptions

Exemptions Pursuant to Past Practice or Agreement

1. The Mounted Police Heritage Centre (MPHC) opened on May 23, 2007 on Royal Canadian Mounted Police (RCMP) property located at 6101 Dewdney Avenue, adjacent to the RCMP Academy "Depot" Division ("Depot"), where Mounties have been training since 1885. The 65,000 square foot facility houses 18,000 square feet of exhibits, as well as space for retail, programming, administrative offices and artifact storage. The building is owned and operated by the MPHC, a non-profit, charitable organization incorporated under *The Non-Profit Corporation Act* of Saskatchewan. The centre is committed to being the world's premier institution commemorating and sharing the story of the RCMP through artifact based exhibits, new state of the art contemporary installations, audio/visual content, tours, live events, and curriculum based youth programming.

The location is described on the Assessment Roll as 6101 Dewdney Avenue; Plan: 101973494 Block: A, NE/SW/SE/NW 22-17-20-2; NW 23-17-20-2; Account No. 10115375. The property is owned by the RCMP and leased to the MPHC. The centre's viability at that time was dependent on the property tax exemption. MPHC was initially provided with a 5 year property tax exemption. Upon its expiration, the exemption was moved to the annual bylaw for yearly consideration by Council. City Council approved the exemption of property taxes and the Mounted Police Heritage Centre Board, with the support of Administration, was to seek a permanent statutory exemption of such taxes. To date there has not been a legislative change to exempt this property.

The MPHC's mandate is to share the story of the RCMP and so the admission prices have not changed since 2012. The MPHC has provided their March 31, 2016 audited financial statement which shows total revenue of $2,935,524 and total expenses of $3,058,035 for a net deficit of $45,916. A review of information received shows the MPHC received funding from the City of Regina in the amount of $90,000, in addition to provincial funding of $104,283, for the 2015-2016 fiscal year.

The following table shows the actual property levies which have been exempted and paid for the period of 2012 – 2017:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2017 **	33,812,100	$286,253.97 **Estimated	$ -	$28,631.94 **Estimated	$ -	$ -	$ -	$ -	$ -
2016	26,678,100	$336,687.65	$218,685.56	$33,675.78	$ -	$ -	$ 589,048.99	$ 589,048.99	$ -
2015	26,678,100	$329,225.23	$220,894.66	$33,228.85	$ -	$ -	$ 583,348.74	$ 583,348.74	$ -
2014	26,678,100	$316,869.00	$220,894.66	$32,356.65	$108,341.64	$ -	$ 678,461.95	$ 678,461.95	$ -
2013 **	26,678,100	$299,258.28	$220,894.67	$31,722.00	$216,684.36	$ -	$ 768,559.31	$ 768,559.31	$ -
2012	23,742,100	$440,937.06	$416,365.96	$47,348.65	$ -	$ -	$ 904,651.67	$ 904,651.67	$ -
	TOTAL	$2,009,231.19	$1,297,735.51	$ 206,963.87	$325,026.00	-	$ 3,524,070.66	$ 3,524,070.66	-

** 2013 and 2017 are reassessment years.

** 2017 levies are an estimate only, using the revenue neutral (RN) mill rates for Municipal and Library estimated levies. However the education mill rates are set by the provincial government and the rates for 2017 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

2. The Saskatchewan Science Centre (SSC) is a not for profit organization. SSC's mission is to ignite scientific curiosity and innovation in Saskatchewan communities through interactive, dynamic, and engaging opportunities. The vision is to inspire minds through science and innovation. The SSC is one of Saskatchewan's largest family tourist attractions with more than 5 million visitors since the opening in 1989.

The property is described on the Assessment Roll as 2901 Powerhouse Drive; Plan 101919416 Block A; Account No. 10145969. This property is owned by the Saskatchewan Power Corporation (SPC). While SPC is exempt from property taxation, the Science Centre, as an occupant of an exempt property, is not. The SSC has been a recipient of Municipal support since its inception through a number of grants, as well as being included in the annual exemption bylaw process.

The following table shows the actual property levies which have been exempted and paid for the period of 2012 – 2017:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2017 **	22,382,100	$189,487.34 Estimated	$ -	$18,953.06 Estimated	$ -	$ -	$ -	$ -	$ -
2016	18,445,000	$232,782.36	$151,196.94	$23,283.09	$ -	$ -	$407,262.39	$407,262.39	$ -
2015	18,445,000	$227,623.38	$152,724.60	$22,974.13	$ -	$ -	$403,322.11	$403,322.11	$ -
2014	18,445,000	$219,080.40	$152,724.60	$22,371.10	$40,318.31	$ -	$434,494.41	$434,494.41	$ -
2013 **	18,445,000	$206,904.50	$152,724.60	$21,932.31	$80,637.03	$ -	$462,198.44	$462,198.44	$ -
2012	13,952,100	$259,117.69	$234,761.46	$27,824.55	$ -	$ -	$521,703.70	$521,703.70	$ -
	TOTAL	$1,334,995.67	$844,132.20	$137,338.24	$120,955.34	$ -	$2,228,981.05	$2,228,981.05	$ -

** 2013 and 2017 are reassessment years.

** 2017 levies are an estimate only, using the revenue neutral (RN) mill rates for Municipal and Library estimated levies. However the education mill rates are set by the provincial government and the rates for 2017 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

3. In 1990, MacKenzie Art Gallery (MAG) became incorporated under Saskatchewan's *Non Profit Corporations Act* and is a registered Canadian charitable organization. The Gallery's purpose is to connect the community with art through public exhibitions in the City of Regina and throughout the province of Saskatchewan. The mission of the MAG is to engage people in transformative experiences of the world through art. Today, the MAG is Saskatchewan's largest public art gallery, which encompasses over 100,000 square feet of space on three levels.

The MAG now serves approximately 70,000 visitors a year, and over 40,000 people experience the MacKenzie's exhibitions and education programs through its touring shows and outreach initiatives.

The MAG was previously exempt from taxes pursuant to City Council's approval of two consecutive five-year exemption agreements; Bylaw 9645 expired effective December 31, 1999. Since then, the property located at 3475 Albert Street, part of the Plan 101991865 Block C Ext.31 and Block D Ext. 43, known as the T.C. Douglas Building, has been included on the annual exemption bylaw. The property is described on the Assessment Roll as Account No. 10065555. By comparison, in Saskatoon, the Mendel Art Gallery would not appear on the list of properties exempted by municipal bylaw, as it is owned and operated by the City and is exempt by statute.

The MAG have provided their 2016 audited financial statements which show total revenue of $2,168,731 and expenses of $2,291,590 for a net deficit of ($122,859). A review of information received shows they have received funding from the federal, provincial, and municipal governments totalling $1,061,395 for 2015 and 2016, of which the municipal contribution was $300,000.

The following table shows the actual property levies which have been exempted and paid for the period of 2012 – 2017:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2017 **	22,636,500	$ 191,641.10 *Estimated	$ -	$ 19,168.49 *Estimated	$ -	$ -	$ -	$ -	$ -
2016	12,288,900	$ 155,090.51	$100,734.48	$ 15,512.28	$ -	$ -	$271,337.27	$271,337.27	$ -
2015	10,766,800	$ 132,869.36	$ 89,149.10	$ 13,410.56	$ -	$ -	$235,429.02	$235,429.02	$ -
2014	12,288,900	$ 145,961.35	$101,752.09	$ 14,904.64	$17,369.31	$ -	$279,987.39	$279,987.39	$ -
2013 **	12,288,900	$ 137,849.21	$101,752.09	$ 14,612.30	$34,738.80	$ -	$288,952.40	$288,952.40	$ -
2012	8,772,700	$ 162,926.13	$138,683.59	$ 17,495.32	$ -	$ -	$319,105.04	$319,105.04	$ -
	TOTAL	$ 926,337.66	$532,071.35	$ 95,103.59	$ 52,108.11	$ -	$1,394,811.12	$1,394,811.12	$ -

** 2013 and 2017 are reassessment years.

** 2017 levies are an estimate only, using the revenue neutral (RN) mill rates for Municipal and Library estimated levies. However the education mill rates are set by the provincial government and the rates for 2017 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

4. The Regina Airport Authority (RAA) is a not for profit corporation that operates Regina International Airport (the Airport). The RAA assumed operation of the Airport from Transport Canada (TC) in 1999. When TC operated the Airport, they provided grants in lieu of property taxes under the *Municipal Grants Act, 1980* (the MG Act). The MG Act specifically exempted certain improvements at the Airport, such as runways and aprons, from grants in lieu.

In 1999 when the RAA assumed the management and control of operations of the Airport, the taxation of the Airport was no longer under the MG Act. Rather, the Airport was now a fully taxable property in accordance with *the Urban Municipalities Act* (later changed to *the Cities Act)* (the Act). Since the Airport was now fully taxable, the RAA approached both the Provincial Government and the City requesting changes to legislation to exempt certain improvements (such as runways and aprons) from taxation to be consistent with the MG Act.

The Provincial Government did not support a change to legislation. The RAA approached City Council for a property tax exemption. In collaboration with the RAA, City Council reached an understanding that provided an annual property tax exemption to reflect and maintain a similar property tax levy as had been previously paid under the grant in lieu from TC.

Additionally, RAA approached City Council to ask for a further exemption for the Airports 2005 expansion, which was granted for three years. City Council was later approached by the RAA to extend the exemption on the expansion and original terminal and these were combined into one exemption agreement.

The RAA and Saskatoon Airport Authority approached the Provincial Government requesting that airports be exempted from property tax and instead pay a grant in lieu based on a rate per passenger through legislation. The airport authorities were unable to reach a solution. Again, the RAA approached City Council requesting a property tax exemption based on a rate per passenger basis.

Council approved an exemption formula based on a passenger count methodology set at $0.89/passenger, which approximated taxes that would have been paid under the previous grant in lieu methodology with

TC and the terminal expansion. The Airport has made changes to its airport development plans and City Council approved a change to recalculate the formula changing the per passenger rate to $0.65/passenger and removed non-airside lands from the property taxation exemption. The configuration of the airside parcel and per passenger rates were adjusted to allow for approximately the same taxation result to be applied and to allow the growth on the non-airside. Non-airside developments at the Airport are taxed at full property tax rates. The RAA has provided their 2015 financial statements which shows total revenue of $28,389,564 and total expenses of $23,311,424 for a net of $5,078,140 revenue over expenses.

The provincial budget created a significant funding shortfall for the City and required scrutiny of revenue, expenses and services to find opportunities to address the shortfall. The RAA appears to have the capacity to raise the funds for the municipal share of property taxes and it is recommended the exemption for the Municipal portion of taxes be removed to assist in managing the City budget shortfall created by the provincial budget. The exemption of education and library portions of property taxes is recommended to continue.

The portion of property owned and occupied by the Regina Airport Authority Inc. and located at 5201 Regina Avenue; Block A Plan 68R15859, as described in tax account 10065031 and as shown in the map attached as Schedule “B” is exempt from payment of taxes in accordance with the following formula:

EX = PT - (0.65 x PC) + MP

Where:

EX is the amount of the tax exemption the Regina Airport Authority Inc. shall receive; and

PT is the total amount of property taxes that would be imposed against the Regina Airport Authority Inc.’s property described above for the 2017 tax year prior to the exemption; and

PC is the total passenger count report by the Regina Airport Authority Inc. for the 12 month period that commenced three years prior to the 2017 tax year.

MP is the total amount of Municipal property taxes imposed against the Regina Airport Authority Inc.’s property described above for the 2017 tax year.

The following table shows the actual property levies which have been exempted and paid for the period of 2012 – 2017:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2017 **	81,556,600 33% Exemption	$286,253.97 Estimated	$ -	$28,631.94 Estimated	$ -	$ -	$ -	$ -	$ -
2016	62,713,400 41% Exemption	$791,466.42	$514,073.73	$79,163.14	$ -	$ -	$ 1,384,703.29	$ 559,475.21	$ 825,228.08
2015	62,713,400 41% Exemption	$773,924.44	$519,266.95	$78,112.56	$ -	$ -	$ 1,371,303.95	$ 562,234.62	$ 809,069.33
2014	62,713,400 42% Exemption	$744,878.11	$519,266.95	$76,062.23	$159,199.23	$ -	$ 1,499,406.52	$ 722,086.30	$ 777,320.22
2013 **	61,953,800 42% Exemption	$694,959.07	$512,977.46	$73,667.11	$318,399.74	$ -	$ 1,600,003.38	$ 600,198.39	$ 999,804.99
2012	47,236,100 60% Exemption	$877,266.43	$852,179.66	$94,202.52	$ -	$ -	$ 1,823,648.61	$1,108,619.19	$ 715,029.42
	TOTAL	$4,572,954.42	$2,917,764.75	$470,269.34	$477,598.97	$ -	$ 7,679,065.75	$3,552,613.71	$4,126,452.04

** 2013 and 2017 are reassessment years. For 2013, there was a supplemental adjustment in addition to the tax bill.

** 2017 levies are an estimate only, using the revenue neutral (RN) mill rates for Municipal and Library estimated levies. However the education mill rates are set by the provincial government and the rates for 2017 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

5. South Zone Rec. Board has a lease agreement with the University of Regina for the Community Garden Plot. As a taxable party leasing the land they are not exempt from taxation even though the University is exempt by legislation, and therefore must be placed on the Annual Bylaw. The leased location is known as: Plan: 00RA15705 Block: B. The property is described on the Assessment Roll as Account No. 10055792 – 3303 Grant Road.

6. Regina & District Food Bank Inc. (RFB) is a not-for-profit organization established in 1988 and is a registered charity since September 10, 1999. The RFB strategic plan includes contributing to the broader community agenda, connecting clients to the community, acquiring and distributing food, providing learning opportunities, enhancing resources, and creating organizational sustainability. In 2015, RFB collected 3,428,459 pounds of product, with a value of $8,553,177, which were distributed to families and individuals in Regina and area. RFB also offers learning opportunities like their nutritional cooking leadership program and personal financial management workshops.

In 2003, Regina & District Food Bank Inc. acquired ownership of the property located at 445 Winnipeg Street. The property is used by the RFB and non-profit agencies operating in conjunction with the RFB, while some of the space is leased. The property is described on the Assessment Roll as 445 Winnipeg Street; Plan: 79R42384 Block: X; Account No. 10018622.

City Council approved (CR09-97) a five year exemption that expired in December, 2008. Council approved Bylaw 2009-38 for the 2009 exemption of the portion of the property used by the RFB and non-profit agencies operating in conjunction with the RFB. Going forward, the exemption was to be considered in the annual exemption process.

Based on information received, RFB has received support from the provincial and municipal governments for 2014 to 2016 in the amount of $399,081. RFB has provided their 2016 audited financial statements which show total revenue of $2,351,231 and total expenses of $2,215,361 for net revenue over expenses of $135,870.

The following table shows the actual property levies which have been exempted and paid for the period of 2012 – 2017:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Phase-In	Bid & Other Fees	Total after PI	Total Exempted	Total Tax Paid
2017**	16,227,000 37.35% Exemption	$137,378.13 Estimated	$ -	$13,740.95	$ -	$ -	$ -	$ -	$ -
2016	10,148,300 37.35% Exemption	$129,369.14	$84,027.92	$12,939.61	$ -	$ -	$226,336.67	$84,536.75	$141,799.92
2015	10,058,600 56.3% Exemption	$124,129.71	$83,285.20	$12,528.47	$ -	$ -	$219,943.38	$123,828.13	$96,115.25
2014	10,565,100 56.3% Exemption	$125,486.92	$87,479.02	$12,813.92	-$17,762.33	$ -	$208,550.30	$119,777.01	$88,773.29
2013**	10,499,700 56.3% Exemption	$117,779.08	$86,937.52	$12,484.83	-$42,305.55	$ -	$125,119.76	$53,759.21	$71,360.55
2012	4,698.000 57% Exemption	$87,251.02	$68,045.50	$9,369.18	$ -	$ -	$164,665.70	$94,571.95	$70,093.75
	TOTALS	$584,015.87	$409,775.16	$	-	$ -	$944,615.81	$536,392.49	$559,342.40

**2013 and 2017 are reassessment years.

** 2017 levies are an estimate only, using the revenue neutral (RN) mill rates for Municipal and Library estimated levies. However the education mill rates are set by the provincial government and the rates for 2017 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

7. The Canadian Blood Services (CBS) is a non-profit, charitable organization operating at arm's length from government within the larger health-care system of transfusion and transplantation medicine. Its sole mission is to manage the blood supply in a manner that gains the trust, commitment and confidence of all Canadians by providing a safe, secure, cost-effective, affordable and accessible supply of quality blood, blood products and their alternatives.

CBS is funded by the provincial and territorial ministers of health and corporate members, who select the board of directors. The CBS corporate members and executive management team work with the Provincial and Territorial Blood Liaison Committee, which provides advice and support to the provincial and territorial deputy ministers and ministers of health on issues affecting the blood system.

As part of its stakeholder engagement, the board of directors has a variety of advisory committees, including the National Liaison Committee, which has representatives from patient groups, medical experts and the public. Reporting to the National Liaison Committee, are Regional Liaison Committees that provide perspectives and feedback from geographic areas.

In 1998, CBS acquired ownership of the property located at 2571 Broad Street from the Canadian Red Cross Society when CBS assumed the blood collection portion of the Red Cross. This property was previously considered exempt from payment of property tax by statute. City Council passed bylaw 2001-19 to include CBS in the annual bylaw process until such time as they are exempt by legislation. To date, CBS has not been specifically identified as an exempt entity by statute even though they are performing the same function as previously provided by the Red Cross. The property is described on the Assessment Roll as 2571 Broad Street; Lot B, Block 8, Plan FU 1338; Account No. 10042143.

The following table shows the actual property levies which have been exempted and paid for the period of 2012 – 2017:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2017 **	5,990,000	$ 50,711.47 Estimated	$ -	$ 5,072.30 Estimated	$ -	$ -	$ -	$ -	$ -
2016	2,976,700	$ 37,566.68	$ 24,400.33	$ 3,757.45	$ -	$731.00	$ 66,455.46	$ 65,724.46	$731.00
2015	2,976,700	$ 36,734.42	$ 24,647.07	$ 3,707.62	$ -	$731.00	$ 65,820.11	$ 65,089.11	$731.00
2014	2,970,000	$ 35,276.16	$ 24,591.60	$ 3,602.17	**-$ 3,078.60**	$740.49	$ 61,131.82	$ 60,391.33	$740.49
2013 **	2,774,400	$ 31,121.49	$ 22,972.03	$ 3,051.83	**-$ 3,078.60**	$675.94	$ 54,742.69	$ 54,066.75	$675.94
2012	1,480,700	$ 27,499.48	$ 20,590.33	$ 2,952.95	$ -	$586.70	$ 51,629.46	$ 51,042.76	$586.70
TOTAL		$ 218,909.70	$117,201.36	$22,144.32	**-$6,157.20**	$3,465.13	$299,779.54	$296,314.41	$3,465.13

** 2013 and 2017 are reassessment years.

** 2017 levies are an estimate only, using the revenue neutral (RN) mill rates for Municipal and Library estimated levies. However the education mill rates are set by the provincial government and the rates for 2017 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

8. Regina Trades and Skills Centre Inc. (RTSC) was established in 2007 and was incorporated in 2009 under *The Non-Profit Corporations Act, 1995*. They are also a registered charity under the *Income Tax Act*. The two main goals of the RTSC are to deliver short-term trades and skills training to high school students and

adults, leading to entry level jobs in industries where workers are in high demand and to work with industry in developing and delivering relevant and recognized programs that respond to industry needs for trained and skilled workers.

RTSC was provided a five year tax exemption for the property at 870 Albert Street by City Council, per Council Report CR11-38. Due to the organization's great success in 2012, they purchased and moved to a larger building to operate out of. In 2013, they were put onto the annual bylaw for the exemption of the property located at 1275 Albert Street, Plan: 94R44318 Block: 145 Lot: 22. The property is described on the Assessment Roll as Account No. 10027144.

RTSC currently has 45 members on an Industry Advisory Committee which requires no membership fee. Over half of RTSC's funding comes from the provincial government's Ministry of the Economy. RTSC has provided their 2015 audited financial statements which show total revenue of $2,347,450 and total expenses of $2,182,097 for a net of $165,353 revenues over expenses.

The annual bylaw exemption covers the building only, in 2013 when the exemption was provided the parking lot in front of the building was not included. RTSC requested that the parking lot also receive an exemption. Council granted the exempt under Bylaw 2014-10 for a term of Jan 1, 2014 to Dec 31, 2018. The table below includes the exemptions for both the building and the parking lot from 2014 forward.

The following table shows the actual property levies which have been exempted and paid for the period of 2012 – 2017:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	Bid & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2017 **	4,508,800	$38,171.58 Estimated	$ -	$3,818.02 Estimated	$ -	$ -	$ -	$ -	$ -
2016	4,526,200	$57,699.37	$37,476.92	$5,771.14	$ -	$3,612.20	$104,559.63	$100,947.43	$3,612.20
2015	4,526,200	$55,856.26	$37,476.92	$5,637.59	$ -	$3,612.20	$102,582.97	$98,970.77	$3,612.20
2014	4,531,400	$53,821.68	$37,519.98	$5,495.92	-$2,650.04	$3,618.44	$97,805.98	$94,187.54	$3,618.44
2013 **	4,002,000	$33,136.55	$44,891.93	$4,758.63	-$1,496.02	$3,201.04	$84,492.13	$75,103.63	$3,201.04
TOTALS		$238,685.44	$157,365.75	$25,481.30	-$4,146.06	$14,043.88	$389,440.71	$369,209.37	$14,043.88

2012 is not available as RTSC was not the owner at that time, the 2013 amounts are for the building only.

** 2013 and 2017 are reassessment years.

** 2017 levies are an estimate only, using the revenue neutral (RN) mill rates for Municipal and Library estimated levies. However the education mill rates are set by the provincial government and the rates for 2017 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

9. The Regina Public Library located at 2715 Gordon Road Regina, SK. The property is owned by Gordon Road Property Holdings Inc. who are leasing a portion to the Regina Public Library. *The Cities Act* s.262.1 (j) exempts the Regina Public Library from taxation when they own the property however the legislation does not take into account leased space, therefore the City of Regina has placed this property on the annual bylaw. Location is known as Plan: 66R13992 Block: M; PLAN: 78R20752 Block: Q; Plan: 101145710 Block: N as described on the Assessment Roll as Account No. 10065624.

10. The City owns the land upon which the Caledonian Curling Club is located. In the mid 1970's, the Curling Club built the curling clubhouse on the land and entered into a 99 year lease agreement with the City. This arrangement was to provide clubhouse space for the Craig Golf Club which used to be operated on land adjacent to the curling club. The agreement allowed the City exclusive use of the curling clubhouse from May 1, to October 31 of each year as a clubhouse for the Craig Golf Course. The lease

agreement requires the Caledonian Curling Club to pay all taxes and utilities however the lease also requires the City to pay for the use of the clubhouse at the rate equal to the taxes levied against the land. The City's practise has been that instead of the Caledonian paying the taxes and then the City remitting the lease payment (which is the same as the taxes) back to the Caledonian, the City has provided a tax exemption. Although the Craig Golf Course has ceased operations and the space is not used by the city, the lease agreement still provides the city with exclusive use of the space from May 1 to Oct 31. This exemption is for the property located at 2225 Sandra Schmirler Way; Plan: 78R35572 Block, as described on the Assessment Roll as Account No. 10112030.

The following table shows the actual property levies which have been exempted and paid for the period of 2012 – 2017:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2017 **	3,060,600	$25,911.10 Estimated	$ -	$2,591.70 Estimated	$ -	$ -	$ -	$ -	$ -
2016	2,573,100	$32,472.63	$21,091.64	$3,247.94	$ -	$ -	$ 56,812.21	$ 56,812.21	$ -
2015	2,573,100	$31,753.74	$21,305.26	$3,204.92	$ -	$ -	$ 56,263.92	$ 56,263.92	$ -
2014	1,344,900	$15,974.04	$11,135.77	$1,631.16	-$ 777.93	$ -	$ 27,963.04	$ 27,963.04	$ -
2013 **	1,344,900	$15,086.25	$11,135.77	$1,599.17	-$1,555.87	$ -	$ 26,265.32	$ 26,265.32	$ -
2012	796,700	$14,796.27	$10,501.33	$1,588.85	$ -	$ -	$ 26,886.45	$ 26,886.45	$ -
TOTAL		$ 135,994.03	$ 75,169.77	$ 11,272.04	-$2,333.80	$ -	$ 194,190.94	$ 194,190.94	

** 2013 and 2017 are reassessment years.

** 2017 levies are an estimate only, using the revenue neutral (RN) mill rates for Municipal and Library estimated levies. However the education mill rates are set by the provincial government and the rates for 2017 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

11. Theatre Regina Inc., which is operating as Regina Little Theatre (RLT), a not-for-profit organization established in 1926 and is a registered charity as of November 12, 1986. RLT is operated by volunteers and is the oldest continuously-producing, English-speaking theatre company in western Canada. Even during World War II, when other companies folded or suspended their activities, RLT stayed its course. In 1926, when the group was established, it was decided that individuals who were sincerely interested in dramatic art and literature would be invited to join. The membership would have to work in harmony with others, place the welfare of the group before personal ambition, and loyally support the management. These were the foundations on which the new company was built.

In 1992, RLT acquired ownership for the property located at 1077 Angus Street from the City of Regina. At the time of the purchase they were provided with a 5 year exemption agreement which was extended for a further five years in 1997. In 2003 City Council, Council Report FA97-48 added the exemption to be considered as part of the annual exemption process. The property is described on the Assessment Roll as 1077 Angus Street; Plan: OLD33 Block: 86 Lot: 1-10; Plan: GA1016 Block: C; Account No. 10025856.

Based on information received, RLT has received support from the federal, provincial and municipal governments for the 2012-2013 fiscal year through to the 2014-2015 fiscal year in the amount of $50,418.82. RLT has provided their 2015 audited financial statements which show total revenue of $327,556 and total expenses of $321,933 for a net of $5,623 revenue over expenses.

The following table shows the actual property levies which have been exempt and paid for the period of 2012 – 2017:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Phase-In	Bid & Other Fees	Total after PI	Total Exempted	Total Tax Paid
2017**	2,510,800	$ 21,256.48	$ -	$ 2,126.13	$ -	$	$ -	$ -	$ -
2016	1,980,500	$ 24,993.46	$ 16,233.76	$ 2,499.86	$ -	$1,898.09	$43,727.08	$ 43,727.08	$1,898.09
2015	1,980,500	$ 24,440.66	$ 16,398.54	$ 2,466.80	$ -	$1,898.09	$43,306.00	$ 43,306.00	$1,898.09
2014	1,980,500	$ 23,523.37	$ 16,398.54	$ 2,402.05	-$	$1,922.74	$40,561.63	$ 40,561.63	$1,922.74
2013**	2,158,000	$ 24,207.10	$ 17,868.24	$ 2,566.00	-$	$1,755.12	$41,116.66	$ 41,116.66	$1,755.12
2012	1,213,300	$ 22,533.35	$ 16,646.18	$ 2,419.67	$ -	$1,523.40	$41,599.20	$ 41,599.20	$1,523.40
	TOTALS	$ 140,954.42	$ 83,545.26	$ 14,480.51	-$	$8,997.44	$219,308.01	$ 210,310.57	$8,997.44

2013 and 2017 are reassessment years.

** 2017 levies are an estimate only, using the revenue neutral (RN) mill rates for Municipal and Library estimated levies. However the education mill rates are set by the provincial government and the rates for 2017 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

12. The Regina Public Library located at 331 Albert Street Regina, SK. The property is owned by Melcor Developments Ltd. who are leasing a portion to the Regina Public Library. *The Cities Act* s.262.1 (j) exempts the Regina Public Library from taxation when they own the property however the legislation does not take into account leased space, therefore the City of Regina has placed this property on the annual bylaw. Location is known as Plan: 68R23751 Block: 17 Lot: 1 & 2 as described on the Assessment Roll as Account No. 10017267 - 303 Albert Street.

13. The Community Health Services Association (Regina) Limited operating as Regina Community Clinic owned by NAMERIND HOUSING CORPORATION. The Government of Saskatchewan's intent was to have this property exempt from taxation through *The Regional Health Services Act* and *The Regional Health Services Administration Regulations*, however based on the wording in the legislation leased locations do not qualify for the statutory exemption and therefore must be placed on the annual bylaw while the ministry looks at a legislative change to correct this. The leased location is known as: Plan: 87R02581 Block: BB. The property is described on the Assessment Roll as Account No. 10064962 - 1106 Winnipeg Street.

14. The Canadian Red Cross Society (CRCS), is incorporated without share capital under the laws of Canada, and is a registered Canadian charity. The mission of the Canadian Red Cross is to improve the lives of vulnerable people by mobilizing the power of humanity in Canada and around the world. Their vision is leading humanitarian organization through which people voluntarily demonstrate their caring for others in need.

    Since 2005, under Bylaw 2005-57 (CR05-61, F05-25, FA05-18), City Council has provided an exemption for CRCS, as the City of Regina is provided with Emergency Social Services (ESS), family reunification, emergency lodging, personal disaster assistance, as well as influenza pandemic response. Each year the CRCS provides a letter to advise these services are being continued on behalf of the City. In 2016, the Community & Protective Services Committee submitted a five year agreement (CPS16-9 Municipal Disaster Response Agreement) with the Red Cross which was approved by Council on April 25, 2016.

    The City of Regina exemption is for the portion of the property owned and operated by the CRCS in connection with the storage of the items used for ESS. The property is described on the Assessment Roll as 2050 Cornwall Street; Plan: 98RA28309 Block: 368 Lot: 45; Account No. 10037637.

In the City of Prince Albert, a similar exemption would not appear on the list of properties exempted by municipal bylaw, as the CRCS is exempt from taxation by statute since 1979 in the private member bill known as: *An Act to provide for exemption from taxation of Property of The Canadian Red Cross Society, Saskatchewan Division.*

The CRCS has total revenue of $307,976 and total expenses of $310,755 for a net deficit of ($5,159). A review of information received shows they have received support from the federal, provincial and municipal governments in the last three years.

The following table shows the actual property levies which have been exempted and paid for the period of 2012 – 2017:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2017 **	2,330,000 94.6% Exemption	$19,725.83 Estimated	$ -	$1,973.03 Estimated	$ -	$ -	$ -	$ -	$ -
2016	1,414,200 94.6% Exemption	$18,028.02	$11,709.57	$1,803.17	$ -	$2,051.17	$33,591.93	$31,540.76	$2,051.17
2015	1,414,200 94.6% Exemption	$17,452.15	$11,709.57	$1,761.45	$	$1,958.58	$32,881.75	$30,923.17	$1,958.58
2014	1,401,000 94.6% Exemption	$16,640.37	$11,600.28	$1,699.20	-$ 456.56	$1,871.43	$31,354.72	$29,483.29	$1,871.43
2013 **	1,296,300 94.6% Exemption	$14,541.08	$10,733.36	$1,541.39	-$ 913.12	$1,639.46	$27,542.17	$25,902.71	$1,639.46
2012	794,100 94.6% Exemption	$14,747.98	$10,462.98	$1,583.67	$	$1,638.93	$28,433.56	$26,794.63	$1,638.93
	TOTAL	$101,135.43	$56,215.76	$10,361.91	$1,369.68	$9,159.57	$153,804.13	$144,644.56	$9,159.57

**2013 and 2017 are reassessment years.

** 2017 levies are an estimate only, using the revenue neutral (RN) mill rates for Municipal and Library estimated levies. However the education mill rates are set by the provincial government and the rates for 2017 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

15. Founded in 1966, The Globe Theatre Society (GTS) was Saskatchewan's first professional theatre company and was incorporated in 1969 under *The Societies Act*. Today GTS is the province's largest performing arts organization and the regional theatre for Regina and Southern Saskatchewan. In 2006 they launched a series of educational initiatives under the umbrella of the Globe Theatre School. The programs include classes and training for children and teens, an internship program with the University of Regina, Faculty of Fine Arts, a provincial outreach workshop program, Globe on the Road, and an actor conservatory training program which began in 2008. The mission of the GTS is to entertain, educate and engage Saskatchewan people in the art of professional theatre by offering high-quality performances to audiences, professional theatre training for artists, and classes for children and adults.

In January 2014, GTS acquired ownership of 1801 Scarth Street; units 2, 3 and 4 (in the old city hall). When the City had owned the property, the GTS occupied space in the building and was exempt from property taxes. In recognition of the historical funding relationship, and despite that the City no longer owns the property, the exemption has continued for the space. In 1981, GTS expanded to the second and third floors of the building and again in 2005 to include the fourth floor. The properties are described on the Assessment Roll as 1801 Scarth Street; units 2, 3 and 4; Plan: 99RA23145 units: 2, 3, and 4 Account No's. 10060139, 10060140, 10060141.

GTS currently has 375 members who paid membership fees of $79,699. A review of information received shows GTS has received funding from the federal, provincial, and municipal governments totalling $870,306 for 2015 and 2016. They have provided their 2016 audited financial statements which shows total revenue of $4,937,870 and total expenses of $5,103,082 for a net deficit of ($165,212).

The following table shows the actual property levies which have been exempted and paid for the period of 2012 – 2017:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2017 **	3,508,200	$29,700.49 Estimated	$ -	$2,970.72 Estimated	$ -	$ -	$ -	$ -	$ -
2016	607,600	$7,745.59	$5,030.91	$774.70	$ -	$828.77	$14,379.97	$ 14,022.49	$ 357.48
2015	607,600	$7,498.17	$5,030.90	$756.78	$ -	$806.36	$14,092.21	$ 13,734.73	$ 357.48
2014	2,022,500	$24,022.22	$16,746.29	$2,452.99	$ 5,195.05	$1,856.33	$50,272.88	$ 49,910.76	$ 362.12
2013 ** *	2,045,900	$22,949.63	$16,940.05	$2,432.71	$10,390.12	$2,117.39	$54,829.90	$ 54,499.35	$ 330.55
2012	1,804,800	$33,518.66	$22,917.82	$3,599.29	$ -	$1,888.48	$61,924.25	$ 61,637.35	$ 286.90
TOTAL		$125,434.76	$ 66,665.97	$12,987.19	$15,585.17	$7,497.33	$ 195,499.21	$193,804.68	$ 1,694.53

****BID charges have been exempted, however other charges are payable to the City of Regina****

** 2013 and 2017 are reassessment years.

** 2017 levies are an estimate only, using the revenue neutral (RN) mill rates for Municipal and Library estimated levies. However the education mill rates are set by the provincial government and the rates for 2017 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

16. The mission of The Girl Guides of Canada-Guides du Canada (GGC) is to enable girls to be confident, resourceful, courageous, and to make a difference in the world.

In 1990, GGC acquired ownership of the property located at 1530 Broadway Avenue from the Boy Scouts of Canada. Upon their acquisition of this property, the GGC provided a letter to City Council requesting support for a private members bill that would exempt 1530 Broadway Ave. This request was based upon related provincial legislation (Chapter 86 of the Statues of Saskatchewan, 1979) that provides taxation exemption for property of the Boy Scouts of Canada Saskatchewan Provincial Council.

The property is described on the Assessment Roll as 1530 Broadway Avenue; Lot D, Block 8, Plan FU 1338, Account No. 10042141. City Council continues to exempt this property under the annual exemption process, providing the property is owned and used by the GGC, Regina Area Council. The intent of this provision is that it will remain in effect until a private members bill is passed that will provide the exemption, per Council Report CR-487 (FA-98). To date there has not been a private members bill passed by the provincial government.

The GGC membership of 1,486 members in 2013 increased to 1,588 members in 2015 for a total of $20,000 in membership fees. A review of information received shows they received support from the provincial government for the 2013 to 2015 fiscal years in the amount of $35,493. The GGC have provided their 2015 financial statements which shows a total revenue of $498,609 and total expenses of $484,682 for a net of $13,927 revenue over expenses.

The following table shows the actual property levies which have been exempted and paid for the period of 2012 - 2017:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2017 **	844,900	$7,152.94 Estimated	$ -	$715.45 Estimated	$ -	$ -	$ -	$ -	$ -
2016	741,900	$9,362.03	$ 6,080.83	$ 936.39	$ -	$ -	$ 7,868.39	$ 16,379.25	$ 485.10
2015	741,900	$9,155.53	$ 6,142.93	$ 924.07	$ -	$485.10	$ 16,379.25	$ 16,222.53	$ 485.10
2014	741,900	$8,811.91	$ 6,142.93	$ 899.81	-$ 3,416.38	$485.10	$ 16,222.53	$ 12,438.27	$ 491.40
2013 **	757,500	$8,497.16	$ 6,272.10	$ 900.72	-$ 3,416.38	$491.40	$ 12,438.27	$ 12,253.60	$ 448.56
2012	189,200	$3,513.81	$ 2,317.70	$377.32	$ -	$448.56	$ 12,253.60	$ 6,208.83	$ 389.34
TOTAL		$ 46,493.38	$ 26,956.49	$ 4,753.76	-$ 6,832.76	$2,299.50	$ 65,801.98	$ 63,502.48	$ 2,299.50

** 2013 and 2017 are reassessment years.

** 2017 levies are an estimate only, using the revenue neutral (RN) mill rates for Municipal and Library estimated levies. However the education mill rates are set by the provincial government and the rates for 2017 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

17. The Regina Plains Museum (also known as The Civic Museum of Regina) (CMR) has been preserving Regina's history for fifty years. It is the only museum with a mandate to collect materials related to the cultural, social, political and economic growth and development of the peoples of Regina. This is made possible through collecting, documenting, preserving and exhibiting artifacts and other heritage collections.

Early development of the CMR was initiated by the Regina Exhibition and the Regina and District Old Timers Association in 1958/59. Originally called the Plains Historical Museum Society**,** then the Regina Plains Museum, and now the Civic Museum of Regina, the Museum was incorporated in January of 1960. The Exhibition offered space under the Grandstand to store the growing collection and each year throughout fair week the artifacts were displayed with members of the Old Timers' Association sharing their memories and stories with visitors to the exhibition grounds.

Eventually the Exhibition needed the space and the Collection had to be relocated. The Laird building, an unused warehouse, was offered as a temporary space, however, the Collection was stored there for the next ten years with no public access. During this time the Old Timers Association sought to secure a permanent home for the collection. Eventually, the City of Regina made available the fourth floor of, what is often referred to as, the Old City Hall. In 2005 the Museum moved to a temporary space on the 2nd Floor of the Scarth Street Mall, at which time the majority of the Collection was moved to a warehouse and again, was inaccessible to the public for several years. In 2012-2013 a new home, adequate to house the entire Collection was found, and the work to relocate the entire Collection, gallery and offices commenced.

In February 2014, the Museum opened its doors to the public in a new home located at 1375 Broad Street, in Regina’s Warehouse District, and proudly serves the City as the official Civic Museum of Regina. At the end of 2016, the CMR relocated once again to 1231 Broad Street which is owned by Lloyd Communications Inc. In 2017, they have once again relocated to the property described on the Assessment Roll as 1235 Broad Street; Plan: OLD 33 Block: 139 Lot: 4/5; Account No. 10027223.

City Council has continued to provide an exemption through the years in the annual bylaw process.

The following table shows the actual property levies which have been exempted and paid for the period of 2012 – 2017:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2017 **	1,671,200 19.265% Exemption	$14,148.41 Estimated	$ -	$ 1,415.16 Estimated	$ -	$ -	$ -	$ -	$ -
2016	4,893,900 37.35% Exemption	$41,379.45	$27,763.66	$ 4,175.44	$ -	$3,676.31	$ 76,994.86	$ 73,318.55	$3,676.31
2015	3,353,100 37.35% Exemption	$41,379.45	$27,763.66	$ 4,176.44	$ -	$2,544.33	$ 75,863.88	$ 73,319.55	$2,544.33
2014	3,541,500 37.35% Exemption	$42,064.14	$29,323.61	$ 4,295.32	-$ 845.27	$2,544.33	$ 77,382.13	$ 74,837.80	$2,544.33
2013 **	3,580,300 37.35% Exemption	$40,161.57	$29,644.88	$ 4,257.21	-$1,690.58	$2,573.77	$ 74,946.85	$ 72,373.08	$2,573.77
2012	292,600 37.35% Exemption	$5,434.15	$ 3,584.36	$ 583.53	$ -	$ -	$ 9,602.04	$ 9,602.04	$ -
Grand Total		$184,567.17	$118,080.17	$18,903.10	-$2,535.85	$11,338.74	$314,789.76	$303,451.02	$11,338.74

** 2013 and 2017 are reassessment years.

** 2017 levies are an estimate only, using the revenue neutral (RN) mill rates for Municipal and Library estimated levies. However the education mill rates are set by the provincial government and the rates for 2017 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

18. Occupants of City of Regina Property - historically, City Council has exempted taxes for groups occupying city owned property. Although the property is exempt by virtue of being City-owned, the organizations are not exempt and therefore subject to property tax, unless specifically exempted by City Council.

a) Columbus Park Board Inc.
2940 Pasqua Street; Plan AO5241; Portion Blocks L and K

b) Regina Senior Citizens Centre Inc.
2134 Winnipeg Street; Plan: 80R39494 Block: 417A Lot: C

c) Rotary Senior Citizens Recreational Centre
2404 Elphinstone Street
Plan: K4654 Block: B & C; Plan: DV4420 Block: C

d) Core Community Group Inc.
1654 11th Avenue; Plan: 90R36844 Block: 289 Lot: A

e) Cathedral Area Community Association
2900 13th Avenue; Plan: 98RA28311 Block: 375 Lot: 51
2010 Arthur Street; Plan: I5211 Block: 32 Lots 1-3
2005 Forget Street; Plan I5211 Block 32 Lots 19 & 101197896 Block 32 Lots 22
2019 Forget Street; Plan 101197919 Block 32, Lot 20
2021Forget Street; Plan I5211 Block 32 Lot 17
2029 Forget Street; Plan I5211 Block 32, Lot 16
2055 Forget Street; Plan I5211 Block 32 Lots 11-15

f) The Art Gallery of Regina
2420 Elphinstone Street
Plan: K 4654 Block: B & C; DV 4420 Block: C

g) Saskatchewan Stock Growers Association
1700 Elphinstone Street
Plan: 14513 Block: H; Plan: 84R29489 Block: FF; Plan: 102012613 Block: B;
Plan: DV4404 Block: K

h) The Saskatchewan Livestock Association
1700 Elphinstone Street
Plan: 14513 Block: H; Plan: 84R29489 Block: FF; Plan: 102012613 Block: B;
Plan: DV4404 Block: K

i) Regina Lawn Bowling Club
3820 Victoria Avenue; Plan: DV4420 Block: G Lot: (East of Blk H)

j) Regina Education and Action on Child Hunger Inc.
1308 Winnipeg Street; Plan: 67R03593 Block: C

k) Grow Regina Community Gardens Incorporated
3500 Queen Street; Plan: 60R07552 Block: R2

l) Queen City Eastview Community Association Inc.
A-615 - 6th Avenue; Plan: F1625 Block: B

m) Dewdney East Community Association Inc.
A-1197 Park Street; Plan 65R40289 Lot: B Block: 24

n) Al Ritchie Community Association Inc.
A-1109 – 4th Avenue; Plan: 70R04472 Block: R1
A-2299 Edgar Street; Plan: 73R17293 Block: C

o) West Zone Community Garden
A-1010 McCarthy Blvd; Plan: 101882910 Block: XX

Owners of Property Adjacent to City Property
Exempted from Property Tax Payable by an Occupant

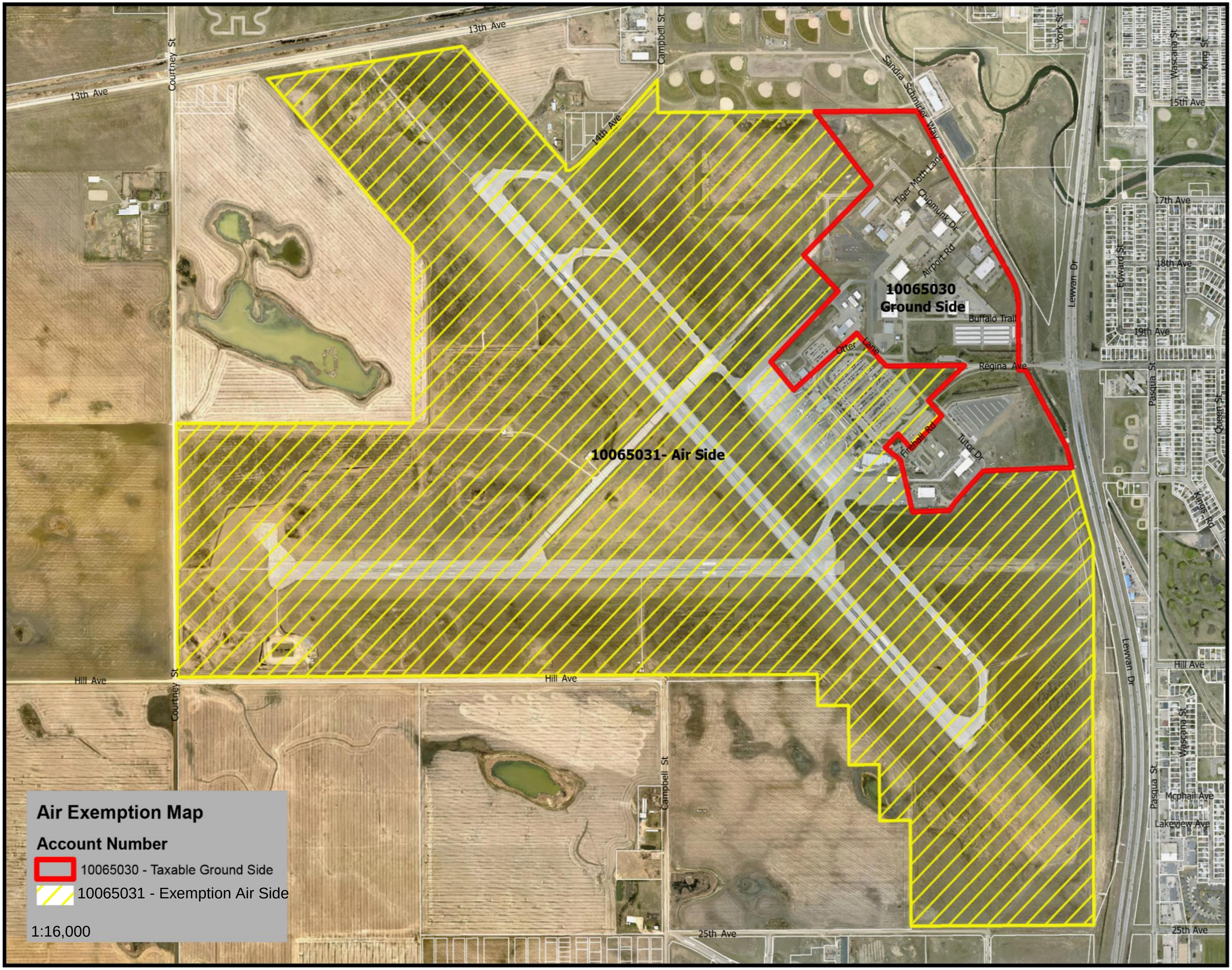
1. Selo Estates Condominium Corporation: the portion of the following lane easements adjacent to 1180 McNiven Ave; Plan 97R09147:

   a) 51 Martin Street; Lot 15, Block 19, Plan FZ 2501;

   b) 91 Martin Crescent; Lot 42, Block 19, Plan GE 191; and

   c) A 110 Patterson Drive; Lot 41, Block 19, Plan GE 191.

2. 626036 Saskatchewan Ltd. (Varsity Condominiums): 3242 Harding Street; portion of buffer strip Lot PB13, Block 22, Plan 86R36770.


Air Exemption Map
Account Number
10065030 - Taxable Ground Side
10065031 - Exemption Air Side
1:16,000
10065030
Ground Side
10065031- Air Side
13th Ave
14th Ave
15th Ave
17th Ave
18th Ave
19th Ave
Hill Ave
25th Ave
Regina Ave
Courtney St
Campbell St
Sandra Schmirler Way
Tiger Moth Lane
Chipmunk Dr
Airport Rd
Buffalo Trail
Otter Lane
Fireball Rd
Tutor Dr
Lewvan Dr
York St
Wascana St
King St
Edward St
Pasqua St
Queen St
Kings Rd
Mcphail Ave
Lakeview Ave

CM17-4

April 10, 2017

To: His Worship the Mayor
And Members of City Council

Re: Boundary Alteration – 2017 Property Tax Exemptions

RECOMMENDATION

1. That the property tax exemptions as outlined in this report be approved.

2. That the City Solicitor be instructed to bring forward the necessary bylaw to provide for the property tax exemptions listed in Appendix A, B and C to the April 24, 2017 Council meeting.

CONCLUSION

The exemptions outlined in Appendix A, B and C are consistent with the recommended tax mitigation principles outlined in Boundary Alteration Report CM13-14 approved by City Council on November 6, 2013. Accordingly, the Administration recommends that the exemptions in Appendix A, B and C be approved.

BACKGROUND

Unless specifically exempted, all property in a municipality is subject to assessment and taxation pursuant to *The Cities Act*. There are specific exemptions provided in subsection 262(1) of *The Cities Act*. Further, City Council may, by bylaw, exempt from taxation the whole or part of any land or improvement designated in the bylaw. City Council may also enter into agreements, on any terms and conditions, to exempt property from taxation for no more than five years.

The purpose of this report is to provide exemptions for properties impacted by boundary alteration.

DISCUSSION

On November 6, 2013, City Council approved the resolutions for boundary alteration, tax mitigation principles and tools for impacted landowners, as outlined in the body of Report CM13-14. These tax mitigation principles are as follows:

1. Protect the property owner, whose land is annexed into the City of Regina from unreasonable financial hardship;

2. Balance the need to protect the City's financial viability with protecting its long-term growth needs;

3. Property tax mitigation will be applied through existing legislation; and

4. Property tax mitigation will expire over time either when the property is developed or when the time frame for the mitigation expires.

The approved tax mitigation tools are:

a) For those properties where the main property use is commercial or industrial in the Commercial Corridor (Appendix A): Five-year phase-in - For the properties where the main current property use is commercial or industrial in the commercial corridors on Victoria Avenue East and Dewdney Avenue East. Since these properties are in the imminent development area, tax mitigation should include a phase-in of the tax change between Rural Municipality (RM) tax levels to City tax levels over five years. The amount of exemption will then decrease each year by 20 per cent so that in year five the property will not have an exemption and will pay taxes based on the City tax levels. This option takes into account that a number of the ratepayers in this category would also receive the benefit of no longer paying the water surcharge.

b) For lands within the 300,000 population growth plan (Appendix B): Five-year tax mitigation - These properties received an exemption in 2014 that set the first year property taxes to what they would have paid in the RM. This exemption amount (percentage) will be applied for the five years and serve as the base for taxation in years two to five. After five years, the exemption will expire and the properties will be subject to property taxation based on the City tax levels.

c) For lands beyond the 300,000 growth plan: Long-term 15-year Administration. Recommended tax mitigation (Appendix C): For long-term agricultural land, a long-term remedy is proposed - These properties received an assessment exemption that set the first year property taxes to what they would have paid in the RM. This exemption amount (percentage) will be applied for five years and serve as the base for taxation in years two to five. After five years, the exemption will expire and Administration would recommend that City Council provide another five-year exemption to identified long-term properties. Administration would continue recommending the exemption to identified long term properties within this annexation area up to a maximum of 15 years exemption.

The levels of mitigation applied to the land will in general reflect the levels of services that the property is receiving. Existing uses of the land will continue until the land is planned for development. Development will occur in a staged approach consistent with growth management policies in the current *Design Regina: The Official Community Plan Bylaw 2013-48* (OCP) and development regulations in the *City of Regina Zoning Bylaw* to ensure an orderly transition from primarily agricultural land to urban development.

There are some linear properties, such as pipelines and railways, within the annexed area crossing through the city that are not receiving tax mitigation. Properties where the tax difference between the 2013 rural taxes and the 2013 estimated municipal tax is less than $10 will not receive tax mitigation.

The estimated total municipal share of all the exemptions in Appendices A, B and C is approximately $199,993 and represents the third year of a five-year exemption policy for lands within the 2013 Boundary Alteration area.

RECOMMENDATION IMPLICATIONS

Financial Implications

The property tax exemptions listed in Appendices A, B and C total approximately $321,422 in foregone tax revenue. The City's share of this foregone revenue is approximately $199,993. All exemptions listed in this report are incorporated in the 2017 budget.

Environmental Implications

None with respect to this report.

Policy and/or Strategic Implications

None with respect to this report.

Other Implications

None with respect to this report.

Accessibility Implications

None with respect to this report.

COMMUNICATIONS

All affected land owners received communication with respect to the resolutions previously passed by City Council regarding assessment exemptions for lands within the Boundary Alteration area. The exemptions outlined in this report will be reflected on the 2017 Property Tax Notices for the affected properties.

Copies of the report will be provided to the Regina Public School Board, Regina Catholic School

Board and the Regina Public Library Board.

DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval and requires the passage of a bylaw.

Respectfully submitted,

Don Barr, Director
Assessment, Tax & Real Estatet

Respectfully submitted,

Diana Hawryluk, Executive Director
City Planning & Development

Report prepared by:

Deborah Bryden, Manager Property Tax & Administration

SCHEDULE "A"

Appendix A - Commercial Corridor Annexation Tax Exemptions

Commercial Corridor Lands
Partially Exempted from Property Tax – Five Year Phase In [1]

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Total Foregone Tax
10268077	4001 E VICTORIA AVENUE	6,086,700	9.12%	4,699.55	8,217.55
10268078	1201 CONDIE ROAD	1,316,600	14.07%	1,568.29	2,742.28
10268140	4600 E VICTORIA AVENUE	1,807,500	11.26%	1,723.04	3,012.88
10268141	4330 E VICTORIA AVENUE	931,600	13.62%	1,074.19	1,878.29
10268142	5050 E VICTORIA AVENUE	6,116,000	10.68%	5,529.91	9,669.49
10268143	4750 E VICTORIA AVENUE	3,854,200	9.50%	3,099.83	5,420.31
10268897	1101 CONDIE ROAD	1,055,200	11.15%	996.06	1,741.68
10268935	9800 DEWDNEY AVENUE	8,797,100	17.31%	12,891.88	28,521.67
10268941	601 CONDIE ROAD	13,300	16.68%	18.78	32.83
10268975	4150 E VICTORIA AVENUE	5,562,800	6.94%	3,268.38	5,715.01
10268982	4500 E VICTORIA AVENUE	2,845,900	0.79%	170.65	296.86
10268992	4601 E VICTORIA AVENUE	2,247,500	15.77%	214.41	267.68
10268997	4000 E VICTORIA AVENUE	8,921,200	4.79%	3,617.75	6,325.92
10269001	1701 KENNEDY STREET	1,550,800	13.80%	1,811.82	3,168.11
10269032	1700 ZINKHAN STREET	1,983,400	14.73%	2,473.39	4,324.93
10269034	4850 E VICTORIA AVENUE	3,379,000	10.82%	3,095.24	5,412.27
	Commercial Corridor Totals:	**56,468,800**		**46,253**	**86,748**

1 The intention as resolved by City Council pursuant to CM13-14 is that tax mitigation for properties identified within the Commercial Corridor where, on the date of boundary alteration, the main property use is commercial or industrial should include a phase-in of the tax change between RM tax levels to City tax levels over five years. Upon the effective date of the boundary alteration, property taxes applicable to these properties will not exceed the RM taxation amount for the first year (2014). The amount of the exemption will decrease each year by 20% over the next four years (2015-2018) so that in year six following the boundary alteration (2019) the properties will be subject to City property taxation levels. Eligibility for any exemption will expire either over the suggested time frame, when development occurs on a particular property or otherwise at the annual discretion of City Council.

SCHEDULE "B"

Appendix B - Lands Within the 300,000 Growth Plan

Partially Exempted from Property Tax – Five Year Fixed Tax Mitigation 2

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Total Foregone Tax
10268073	4800 ARMOUR ROAD	251,500	90.87%	1,063.95	1,328.25
10268080	10600 DEWDNEY AVENUE	399,900	65.18%	1,213.44	1,514.90
10268088	5813 SECORD AVENUE	35,100	21.31%	34.82	43.46
10268098	4820 CAMPBELL STREET	58,500	15.33%	41.66	52.02
10268133	4820 GARRY STREET	58,500	15.33%	41.66	52.02
10268134	4800 CAMPBELL STREET	252,400	89.59%	1,052.75	1,314.28
10268135	605 CONDIE ROAD	570,100	72.84%	1,933.24	2,413.52
10268147	1300 N COURTNEY STREET	3,166,900	97.44%	1,005.59	1,255.40
10268149	1550 N COURTNEY STREET	945,700	25.18%	1,203.93	1,993.04
10268743	600 FLEMING ROAD	405,800	66.65%	1,258.85	1,571.58
10268744	13000 DEWDNEY AVENUE	774,500	56.72%	2,140.85	3,164.89
10268772	1400 N COURTNEY STREET	259,900	86.10%	1,041.62	1,300.39
10268773	1760 N COURTNEY STREET	932,100	52.55%	2,484.84	4,154.88
10268898	1001 CONDIE ROAD	249,200	93.42%	1,083.52	1,352.70
10268952	5800 ARMOUR ROAD	455,500	63.42%	1,344.97	1,679.10
10268955	5000 ARMOUR ROAD	388,400	67.80%	1,226.06	1,530.65
10268977	1600 N COURTNEY STREET	262,100	86.61%	1,056.60	1,319.08
10269002	4001 E DEWDNEY AVENUE	336,400	73.50%	1,151.17	1,437.15
10269161	11400 DEWDNEY AVENUE	409,000	66.26%	1,261.58	1,575.00
10269240	5201 E DEWDNEY AVENUE	904,000	55.24%	2,420.30	3,512.44
10269248	12400 DEWDNEY AVENUE	390,400	67.97%	1,235.46	1,542.37
10269249	1750 N COURTNEY STREET	264,300	86.00%	1,057.90	1,320.71
10269403	4801 E VICTORIA AVENUE	392,400	67.54%	1,233.93	1,540.47
10269420	4500 CAMPBELL STREET	538,500	60.12%	1,507.07	1,881.46
10269421	4245 GARRY STREET	97,600	14.85%	67.38	84.12
10269452	1301 N PINKIE ROAD	415,400	66.23%	1,280.63	1,598.77
10272004	600 PINKIE ROAD	349,800	72.01%	1,172.33	1,463.57
10290538	1710 N COURTNEY STREET	248,800	93.06%	1,077.78	1,345.53
10295040	1301 CONDIE ROAD	471,200	93.42%	2,049.21	2,558.28
10295232	1301 SILVERLEAF BOULEVARD	1,300	86.10%	5.10	6.36
10295235	1462 N COURTNEY STREET	471,500	97.44%	2,139.04	2,670.42
10295238	1458 N COURTNEY STREET	66,700	97.44%	301.92	376.92
	300,000 Population Totals:	**14,823,400**		**37,189**	**48,954**

2 The intention as resolved by City Council pursuant to CM13-14 is that tax mitigation for the properties identified as being located within the City's 300,000 growth plan should include an assessment exemption that will keep their property tax levels equal to what they would have paid in the RM for five years following boundary alteration. The exemption amount applied in the first year (2014) will serve as the base for taxation in years two to five (2015-2018). After five years the exemption will expire and the properties will be subject to City property taxation levels. Eligibility for any exemption will expire either over the suggested time frame, when development occurs on a particular property or otherwise at the annual discretion of City Council.

SCHEDULE "C"

Appendix C - Lands Beyond the 300,000 Growth Plan

Partially Exempted from Property Tax – Long Term Tax Mitigation 3

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Total Foregone Tax
10268072	1101 PRINCE OF WALES DRIVE	249,000	91.99%	1,066.16	1,331.03
10268086	9801 9TH AVENUE N	572,800	45.06%	1,201.66	1,500.18
10268137	9001 9TH AVENUE N	3,007,800	65.11%	10,192.31	16,440.94
10268146	4200 EAST BYPASS SERVICE ROAD	849,500	67.91%	2,857.24	4,450.82
10268150	1950 N COURTNEY STREET	263,600	86.29%	1,058.54	1,321.52
10268151	1801 N PINKIE ROAD	894,100	37.06%	1,626.56	2,462.50
10268153	6700 ARMOUR ROAD	364,700	70.49%	1,196.51	1,493.76
10268156	4301 GARRY STREET	104,000	14.95%	72.39	90.37
10268166	5800 31ST AVENUE	71,800	20.57%	68.62	85.63
10268184	4117 BELMONT STREET	116,000	15.10%	81.56	101.82
10268198	4140 CARLTON STREET	104,000	14.95%	72.39	90.37
10268208	4108 CARLTON STREET	76,500	14.37%	51.10	63.79
10268220	4101 ELLICE STREET	137,800	14.74%	94.46	117.91
10268257	6001 PARLIAMENT AVENUE	71,800	20.57%	68.62	85.65
10268274	3901 DONALD STREET	132,600	15.24%	94.06	117.41
10268289	3900 ELLICE STREET	132,600	15.24%	94.06	117.41
10268375	4200 FORT STREET	76,500	14.37%	51.10	63.79
10268381	6501 28TH AVENUE	157,600	95.75%	702.00	876.40
10268399	4112 DONALD STREET	76,500	14.37%	51.10	63.79
10268409	4100 FORT STREET	157,600	14.96%	109.68	136.93
10268444	4040 CARLTON STREET	104,000	14.95%	72.39	90.37
10268454	4028 BELMONT STREET	116,000	15.10%	81.56	101.82
10268467	4069 ABBOTT STREET	13,400	70.96%	43.85	54.74
10268482	6200 PARLIAMENT AVENUE	108,900	21.31%	107.88	134.68
10268492	3920 DONALD STREET	104,000	14.95%	72.39	90.37
10268508	3821 ELLICE STREET	110,100	15.03%	76.98	96.07
10268518	3809 DONALD STREET	91,000	14.74%	62.40	77.90
10268537	4201 BELMONT STREET	108,500	12.63%	63.73	79.55
10268567	4044 CAMPBELL STREET	97,600	14.85%	67.38	84.11
10268587	4021 BELMONT STREET	90,900	14.74%	62.27	77.73

SCHEDULE "C"

Appendix C - Lands Beyond the 300,000 Growth Plan

Partially Exempted from Property Tax – Long Term Tax Mitigation 3

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Total Foregone Tax
10268589	6401 PARLIAMENT AVENUE	108,900	21.31%	107.88	134.68
10268599	6501 PARLIAMENT AVENUE	108,900	21.31%	107.88	134.68
10268609	4020 ABBOTT STREET	76,500	14.37%	51.10	63.79
10268615	6500 28TH AVENUE	132,600	94.35%	582.30	726.95
10268616	6116 PARLIAMENT AVENUE	80,100	21.06%	78.45	97.94
10268622	3921 FORT STREET	83,900	14.58%	56.90	71.03
10268629	3900 GARRY STREET	116,000	15.10%	81.56	101.82
10268641	5900 PARLIAMENT AVENUE	71,800	20.57%	68.62	85.65
10268648	3821 FORT STREET	104,000	57.48%	278.35	347.49
10268671	4037 ABBOTT STREET	76,500	14.37%	51.10	63.79
10268701	3840 FORT STREET	104,000	14.95%	72.39	90.37
10268718	3848 ELLICE STREET	90,900	14.74%	62.27	77.73
10268774	7801 ARMOUR ROAD	970,500	54.79%	2,692.87	4,480.29
10268775	6101 PARLIAMENT AVENUE	108,900	21.31%	107.88	134.68
10268796	4020 ELLICE STREET	132,600	15.24%	94.06	117.41
10268810	4021 DONALD STREET	132,600	15.24%	94.06	117.41
10268815	3901 ELLICE STREET	91,000	14.74%	62.40	77.90
10268823	5920 PARLIAMENT AVENUE	71,800	20.57%	68.62	85.65
10268828	4101 FORT STREET	157,600	14.96%	109.68	136.93
10268864	4112 CAMPBELL STREET	83,900	14.58%	56.90	71.03
10268885	4100 GARRY STREET	157,600	14.96%	109.68	136.93
10268886	2200 N COURTNEY STREET	1,227,400	23.09%	1,444.12	2,444.42
10268912	3916 FORT STREET	110,100	15.03%	76.98	96.07
10268942	11601 9TH AVENUE N	357,400	83.31%	1,385.91	1,730.21
10268944	4053 BELMONT STREET	83,900	14.58%	56.90	71.03
10268964	500 TOWER ROAD	250,200	47.12%	548.91	685.27
10268974	6201 E PRIMROSE GREEN DRIVE	3,119,400	36.06%	8,622.77	14,527.62
10268981	4800 E DEWDNEY AVENUE	1,459,400	40.03%	2,828.87	4,092.59
10268996	9300 9TH AVENUE N	360,700	60.67%	1,018.54	1,271.55
10269024	3933 ELLICE STREET	83,900	14.58%	56.90	71.02
10269035	6301 PARLIAMENT AVENUE	108,900	21.31%	107.88	134.68
10269047	400 PINKIE ROAD	6,108,600	58.33%	30,165.68	52,747.10
10269055	4300 EAST BYPASS SERVICE ROAD	1,394,500	74.40%	5,176.26	8,241.47
10269058	3500 CAMPBELL STREET	775,900	48.71%	2,077.40	3,475.37
10269061	4201 FORT STREET	108,400	12.63%	63.73	79.55
10269072	4200 GARRY STREET	108,400	12.63%	63.73	79.55

SCHEDULE "C"

Appendix C - Lands Beyond the 300,000 Growth Plan

Partially Exempted from Property Tax – Long Term Tax Mitigation 3

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Total Foregone Tax
10269083	6201 PARLIAMENT AVENUE	108,900	21.31%	107.88	134.68
10269093	4021 CARLTON STREET	132,600	15.24%	94.06	117.41
10269119	4300 CAMPBELL STREET	104,000	14.95%	72.39	90.37
10269141	3300 CAMPBELL STREET	408,100	67.18%	1,276.27	1,593.33
10269150	6000 E PRIMROSE GREEN DRIVE	8,100	34.13%	12.72	15.86
10269151	6200 E PRIMROSE GREEN DRIVE	4,396,400	56.20%	20,822.97	36,353.27
10269162	8201 ARMOUR ROAD	414,600	66.37%	1,281.10	1,599.35
10269232	2801 TOWER ROAD	193,600	21.74%	207.47	319.56
10269247	2331 TOWER ROAD	402,100	22.39%	457.48	768.74
10269257	6500 PARLIAMENT AVENUE	108,900	21.31%	107.88	134.68
10269296	4200 ELLICE STREET	108,500	92.06%	464.51	579.90
10269307	6501 26TH AVENUE	132,700	94.35%	582.30	726.95
10269309	3900 ABBOTT STREET	132,600	15.24%	94.06	117.42
10269310	3901 ABBOTT STREET	132,600	15.24%	94.06	117.42
10269331	6400 PARLIAMENT AVENUE	108,900	21.31%	107.88	134.68
10269341	3900 BELMONT STREET	132,600	15.24%	94.06	117.42
10269352	6300 PARLIAMENT AVENUE	108,900	21.31%	107.88	134.68
10269372	3901 BELMONT STREET	132,600	15.24%	94.06	117.42
10269390	4200 CARLTON STREET	76,500	14.37%	51.10	63.78
10269410	3801 CARLTON STREET	157,700	15.38%	112.89	140.92
10269430	4244 CAMPBELL STREET	97,600	14.85%	67.38	84.12
10269453	9000 9TH AVENUE N	500,900	41.57%	1,026.46	1,576.59
10269455	3801 COURTNEY STREET	967,200	41.22%	1,856.17	2,317.29
10269461	4101 ABBOTT STREET	90,900	14.74%	62.27	77.73
10269477	3900 CARLTON STREET	132,600	15.24%	94.06	117.42
10269492	3901 CARLTON STREET	104,000	14.95%	72.39	90.37
10269508	4121 DONALD STREET	76,500	14.37%	51.10	63.78
10269538	4036 FORT STREET	76,500	14.37%	51.10	63.79
10269859	6501 29TH AVENUE	108,600	92.06%	465.29	580.88
10269902	3800 DONALD STREET	157,500	14.96%	109.68	136.92
10269919	6500 26TH AVENUE	157,700	95.77%	702.96	877.58
10269920	3800 ABBOTT STREET	127,300	15.20%	90.08	112.45
10269961	3800 BELMONT STREET	157,700	15.38%	112.89	140.92
10269976	3801 ABBOTT STREET	157,700	15.38%	112.89	140.92
10269994	3801 BELMONT STREET	250,300	21.68%	252.56	315.30
10272003	100 N PINKIE ROAD	481,500	66.72%	1,495.73	1,867.31

SCHEDULE "C"

Appendix C - Lands Beyond the 300,000 Growth Plan

Partially Exempted from Property Tax – Long Term Tax Mitigation 3

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Total Foregone Tax
10272977	3600 CAMPBELL STREET	258,800	40.28%	882.54	1,543.20
10294907	2401 EAST BYPASS SERVICE ROAD	66,900	17.94%	55.74	69.56
10294908	2400 EAST BYPASS SERVICE ROAD	38,100	17.94%	31.74	39.61
10294915	4301 EAST BYPASS SERVICE ROAD	7,500	25.12%	8.72	10.90
10294916	3701 EAST BYPASS SERVICE ROAD	257,100	62.94%	753.45	940.62
10294920	3700 EAST BYPASS SERVICE ROAD	355,000	62.94%	1,040.11	1,298.50
10294925	2900 EAST BYPASS SERVICE ROAD	248,900	56.20%	650.88	812.57
10296442	4208 CAMPBELL STREET	76,500	14.37%	51.10	63.79
	Beyond 300,000 Population Totals:	**39,733,100**		**116,551**	**185,721**

3 The intention as resolved by City Council pursuant to CM13-14 is that tax mitigation for the properties identified as being located beyond the City's 300,000 growth plan should include an assessment exemption that will keep their property tax levels equal to what they would have paid in the RM for a period up to fifteen years following boundary alteration. The exemption amount applied in the first year (2014) will serve as the base for taxation in years two to five (2015-2018). A similar exemption would continue to be recommended on an annual basis for up to 15 years following the boundary alteration (2028). Eligibility for any exemption will expire either over the suggested time frame, when development occurs on a particular property or otherwise at the annual discretion of City Council.

April 10, 2017

To: His Worship the Mayor
And Members of City Council

Re: 2017 Amended General Operating Budget

RECOMMENDATION

1. That the following be approved to address the shortfall of \$10.3 million in 2017 created by the 2017-18 Provincial Budget:

   a) 2017 tax-supported General Operating Budget, with gross expenditures of \$435,738,700 and a net property tax levy requirement of \$220,190,100.

   b) 2017 mill rate, approved by City Council on February 13, 2017, be increased by a further 2.5%, resulting in a total mill rate of 7.4553.

   c) Street use permit fees in *The Regina Traffic Bylaw*, Bylaw 9900 (the "Traffic Bylaw") be amended in accordance with the Temporary Street Use Permits detailed below in this report, effective July 1, 2017.

   d) Program and services be reduced as outlined in Appendix A, providing an annual ongoing financial saving of \$1.69 million plus a one-time saving of \$874,000.

2. That the Regina Police Service 2017 Capital Budget of \$3,143,000 be reduced by \$572,000 to \$2,571,000 and a transfer of \$428,000 be made from the Regina Police Service General Reserve to fund the Regina Police Service's capital program.

3. To address a potential further shortfall in 2018 created by the 2017-18 Provincial Budget, that Administration undertake the following work in 2017 and make recommendations to Council in preparation for the 2018 budget:

   a) Review the funding relationship with City service partners to ensure best value for funding invested.

   b) Review the implications of the repeal of *The Wascana Centre Authority Act* and the introduction of *The Provincial Capital Commission Act*, which changes the relationship and may impact the future financial obligations of the City to Wascana Park.

   c) Review property tax exemptions to build alignment with the community grant program to ensure equitable treatment and value for funding invested across all stakeholders.

d) Review the split of property tax between residential and non-residential property tax payers to ensure equity and fairness.

e) Identify other tax opportunities including expanded application of the Amusement Tax.

f) Review recreation services and service levels in response to the recommendations of the Recreation Master Plan.

g) Explore opportunities to establish solid waste management as a self-sustaining utility.

h) Review fees for Planning and Building applications. In support of this review, approve a one-time transfer of $60,000 from the Planning and Sustainability Reserve in 2017.

4. That property tax notices issued in 2017 and 2018 clearly describe the impact of the 2017-2018 Provincial Budget.

5. That the City Solicitor be authorized to prepare all necessary bylaws to implement the above recommendations.

CONCLUSION

In March, the Provincial Government released its 2017-18 budget, approximately six weeks after the City of Regina finalized its 2017 budget. The Provincial Budget created budget challenges for the City of Regina by increasing costs and by eliminating planned revenues within the City's 2017 budget. In particular, the Government introduced legislation that terminates two SaskPower and SaskEnergy agreements under which the City received provincial utility payments, referred to as Grants-in-Lieu. This report recommends a revised 2017 budget that includes cost eliminations, service reductions, increases to fees, limited use of reserves and a mill rate increase of 2.5%. This increase, combined with the previous Council approved mill rate will result in a 2017 revised mill rate increase of 6.49% to meet the shortfall. For the average homeowner (with an assessed value of $350,000), this will result in a monthly cost increase of $9.80 over 2016.

BACKGROUND

In February 2017, City Council approved the 2017 budget for the City of Regina that provided a 3.99% mill rate increase for the 2017 calendar year. The budget included assumptions that provincial funding would remain consistent with previous years.

The Provincial Budget covers the period April 1, 2017 to March 31, 2018 and confirmed the commitment to fund the Municipal Revenue Sharing Grant at 1% of the Provincial Sales Tax (PST). This Grant will provide revenue of approximately $40 million to the City of Regina in 2017. Other announcements made within the budget will eliminate other revenues received from the Province as well as increase budgeted expenditures.

Revenues for the City will decrease by $8 million in 2017 with the reduction of SaskPower and SaskEnergy utility payments. For 2017, these reductions have been prorated to reflect the partial year, however, in 2018, the loss of these payments will result in a loss of $10.7 million annually. The Provincial Sales Tax (PST) increase to 6% plus the expansion of taxable goods and services will increase costs by approximately $2.3 million in 2017, annualizing to $3 million. Finally, historically, the City of Regina has collected an administration fee from the city school boards for collecting education property taxes on their behalf. In the future, these taxes will be remitted directly to the provincial government and no administration fee will be collected. This change will result in a further $2 million reduction in the City of Regina's revenues beginning in 2018.

This report provides a recommendation to address the shortfall between the existing Council approved budget and the projected costs associated with the Provincial Budget.

DISCUSSION

The Provincial Budget will impact the City of Regna's 2017 budgeted revenues and expenses in a number of areas. There are options available to the City to address the gap including elimination of costs, reduction of services, increasing revenues, and increasing mill rates. To meet the needs, selecting only one option will not address the issue or produce a balanced budget on an ongoing basis, nor will it meet the Official Community Plan goal of maintaining long term financial sustainability. There is a need to balance competiveness, affordability, service needs and sustainability in making decisions about which of the options to utilize and by how much. Difficult choices will need to be made now and in the future. The choices currently recommended are described in detail below and in the Appendices.

Administration has reviewed a number of options that will enable the City to manage the impact of the provincial budget in 2017. These include one-time and ongoing expense reductions that have impacts on services and service levels and introduction of new fees and charges, as well as a recommended increase to the previously approved mill rate increase.

One-time savings do not provide a long term solution to ongoing funding gaps and therefore only provide a short-term financing option. Administration has chosen to utilize one-time savings to provide sufficient time to review and analyze all options available and to make sound financial recommendations to Council. These will be brought forward for consideration as part of the 2018 budget development process.

Government Grants

The City receives 10% of its budgeted revenues from Government Grants. Included in this amount is the Municipal Revenue Sharing Grant that provides municipalities with funding equivalent to 1% of the PST. This formula was not changed and will provide the City with $40 million in revenue in 2017, down from $42 million in 2016. This reduction was accounted for in the budget approved by City Council in February, 2017.

Information from the Ministry of Government Relations has indicated that a review of the distribution of the PST will be completed and may impact the 2018-19 Provincial Budget. This may result in changes such as adjustments to the formula used to calculate the distribution. Impacts of such changes are not known and not included in this report. This will be addressed within the 2018 budget. This uncertainty creates a risk for future years' planning.

Grants-in-Lieu

The most significant payments that have been reduced are SaskPower and SaskEnergy utility payments. The City receives payments under agreements with SaskPower and SaskEnergy in compensation for lost revenue or income that the City would have had if it had owned and operated its own electrical or natural gas distribution system. While these payments are referred to as payments or grants-in-lieu of taxes, the payments are not based on the assessed value of property but are payments made to compensate the City for its lost revenue and lost rights with respect to electrical and natural gas distribution.

Under the agreements and current legislation, these utility payments consist of a 10% SaskPower municipal surcharge that is added to each Regina customer's electrical bill, a 5% SaskPower payment remitted to the City based on the electrical revenue of SaskPower customers located in the City and a 5% SaskEnergy municipal surcharge that is added to each Regina customer's natural gas bill.

The Government has introduced legislation that would terminate the SaskPower and SaskEnergy agreements, and eliminate some of these payments. If this legislation is passed this will result in a loss of $8 million for the City in 2017. This amount is prorated to reflect that the City is already one-quarter through its fiscal year. In 2018, that amount will annualize to $10.7 million.

Approach

When approached with a task such has faced the City of Regina in the past two weeks, it is essential that the work begin with the establishment of principles. The following principles were identified early in the process and are the foundation upon which the recommendations are built:

- Minimize employee lay-offs (achieve any necessary reductions through attrition);
- Consider the impact on residents;
- Be as planful as possible considering the circumstances - don't make decisions without a full understanding of the implications;
- Do not "kick the can down the road"
    - Drawing on reserves not a recommended solution
    - Recommend maintaining capital budget.

Proposed Revenue Budget Adjustments

Administration is recommending an increase to the previously approved projected 2017 revenue of $924,000. This is the result of increased fees and charges in:

- Temporary Street Use Permits;

- Increase indirect costs (overhead) to Landfill operations; and
- Property Tax Exemption Eliminations/Reductions.

Temporary Street Use Permits

Temporary Street Use Permits are set out in the Traffic Bylaw for the temporary use of a public highway, sidewalk, boulevard or pedestrian mall. Permits are typically provided for major deliveries, construction, repair, demolition, moving or relocating a building, fundraising, and any other use permitted by the Director of Roadways and Transportation.

Permit fees vary depending on how much space is being used, what the street is being used for and the duration. The minimum charge is currently $20.00 and the recommendation is to increase all fees by 20% as currently defined in Schedule "J" of the Traffic Bylaw, effective July 1, 2017, as detailed in the table below.

Temporary Street Use Permits:	***Fee***
Minimum Rate	$24.00/permit
Metered Parking	$1.08/m2/day
Parking Lane, Sidewalk or Boulevard	$0.12/m2/day
Traffic Lane or Alley	$0.18/m2/day
Temporary Street Use Permit (miscellaneous)	
Horse Drawn Carriage	$60/year/permit
Mobile Food Vending	$1,680/year/unit
Pedicabs and Rickshaws	$60/year/permit

Indirect Costs to Landfill Operations

The full cost of providing a service includes both direct (supplies and materials) and indirect (overhead including facilities, financial and human resources support). Administration has taken the decision to charge Landfill Operations an additional $600,000 annually for the cost of overhead. This would not impact services, service level or the existing landfill fees paid by landfill users. This recommended option maintains additional revenue in the General Operations by reducing the year-end transfer to the Landfill Reserve but increases the risk of having insufficient funds in the reserve to support the current landfill liability.

Property Tax Exemption

City Council annually considers property tax exemptions based on past practice and agreement. The 2017 Annual Property Tax Exemption Report (CR17-3) recommends the elimination of the municipal portion of the tax exemption for the Regina Airport Authority as an opportunity to support the current shortfall. Administration has begun the work to review all exemptions and bring forward a revised policy based on the findings of the review in quarter four 2018.

The table below shows the projected increased revenues for each of the items above.

Summary of Revenue Increases

	2017	2018 (Annualized

		Total Revenue)
Street Use Permit	30,000	75,000
Indirect Costs to Landfill	600,000	600,000
2017 Property Tax Exemption	294,000	294,000
TOTAL	**$924,000**	**$969,000**

Proposed Operating Expense Budget Adjustments
The General Operating Expenditures fund the majority of the City's programs and services. These costs are impacted by a number of factors and increased costs reflected in the recommendations of this report are mainly due to the projected cost of a 6% PST rate and the expansion of goods and services that are now PST taxable.

The current Council approved budget includes $2.5 million in ongoing operational efficiencies. This reduction of funding available to business areas was intended to reflect ongoing review of operational efficiencies and the need to meet the goals of the Official Community Plan while maintaining an affordable mill rate increase for residents. These savings are continuing to be sought though a collaborative effort in identifying and managing costs.

The impact of combining these operational efficiency savings and the Provincial Budget changes has put additional pressure on business areas to find opportunities to offset the increased costs, limit the impact on services and service levels as well as balance the need to increase property taxes. To achieve this, Administration is recommending that in addition to the increased fees described above, a number of actions be taken in 2017. These include, reduction or elimination of programs, one-time expense reductions, and increased taxes.

A detailed listing of cost reductions already taken by the Administration is provided in Appendix B of this report. These reductions ($330,000 in ongoing savings and $241,000 in one-time savings) are in addition to the commitment made in the original budget to reduce spending by $2.5 million.

The combination of the mill rate increase, the proposed revenue increases, and the cost reductions already implemented by the Administration will not fully offset the required budget reduction of $10.3 million in 2017. Therefore, Administration's only option was to identify service reductions that will affect the public. These proposed reductions are outlined in detail in Appendix A of this report. They total $1.0 million in ongoing reductions and $1.5 million in one-time reductions.

Summary of Proposed Changes
The table below provides a summary of the proposed budget changes. One of the priorities of the City in this exercise was to, as far as possible under the current circumstances, be strategic and planful. As a result, the proposal for 2017 uses significant one-time savings to provide sufficient time to review and analyze all options available in order to make sound financial recommendations to City Council.

The options that will be analysed are examined later in this report.

2017-18 Sask. Budget Changes	2017 (prorated)		2018 and annually beyond	
SaskEnergy, SaskPower, and TransGas Agreement Fees (Grants In Lieu)	-$8.0 million		-$10.7 million	
PST	-$2.3 million		-$3.0 million	
Administration Fee for the Collection of Education Property Taxes			-$2.0 million	
Estimated total to be recovered:		**-$10.3 million**		**-$15.7 million**
Mill rate increase	$5,250,000		$5,250,000	
Fee Increases	$630,000		$675,000	
Tax Exemption	$294,000		$294,000	
Cost Reductions*	$570,600		$330,000	
Service Reductions	$2,566,800		$874,500	
Police Reductions	$1,000,000		-	
Total recovered to date:		**$10.3 million**		**$7.4 million**

* Note: Cost reductions identified above in 2017 include one-time and ongoing items. Only ongoing items produce reductions in 2018 and annually beyond.

Reserves

Reserves provide financial sustainability and flexibility to address emerging issues. They enable the City to smooth the effect of spending decisions that impact property taxation, finance unexpected/emergency spending requirements, minimize our use of debt to fund projects and support the City's AA+ credit rating. Reserves are also used to match revenues and expenses of specific services such as landfill operations and development, fleet replacement and asset revitalization. This means that the current users pay to support the future replacement or renewal of the asset.

The City of Regina's reserves are relatively low in comparison to the value of our assets. The cost of the capital assets on December 31, 2015 was $2.8 billion and the balance of the reserves reported in the 2015 Annual Report was $213.74 million (0.08% of the cost of capital).

The City is in the process of completing a review of our reserves that will look at the appropriateness of the number, the size of the reserves held by the City relative to their purposes and best practices. It will also ensure the reserve policy aligns to the Official Community Plan, the Long Range Financial Plan and the Financial Policies Framework.

Using reserves to support the 2017 budget shortfall is not a realistic option. The use of reserves to support on-going costs will only delay the need to address the underlying issue and impair future financial flexibility. Current reserve levels are moderate, but not excessive when the total value of the City's assets is considered. Administration is recommending the utilization of one-time savings rather than reserves in 2017 to provide time to review alternative revenues and/or ongoing expense reductions.

Administrative Expense Reductions
While the reductions to the 2017 and 2018 budgets are of a scope that cannot be addressed through internal cost reductions, it is important that the Administration include this lever to the extent possible to limit the impact on residents. As part of the original 2017 budget, the Administration committed to finding $2.5 million in cost reductions. Despite reduced resources, this commitment remains. In addition, the Administration has put austerity measures into place to free up resources for other purposes. These include, but are not limited to:

a) A moratorium on all non-essential out-of-province travel;
b) A hiring freeze on all non-essential vacancies;
c) Elimination of superior duty pay for out of scope employees; and
d) A targeted reduction in the City's overall labour force through attrition.

In addition, Administration has implemented cost reductions as outlined in Appendix B, providing annual ongoing financial savings of $330,000 plus a one-time savings of $240,600.

Moving forward to 2018
The proposed budget amendments for 2017 include several one-time reductions that will not have an impact on the 2018 budget. Furthermore, the impact of changes to gas and electrical surcharges and PST changes will increase in 2018. As well, the elimination of the City's ability to collect administration fees for collecting education property taxes will create further impacts. These realities will need to be addressed using one or more of the options available to the City. Uncertainty regarding the future formula for provincial revenue sharing as well as the City's role in supporting Wascana Park under the new governance model are also factors in looking ahead to 2018. While the full scope of the financial gap that the City must address in 2018 is unknown, what is known is that it will be larger than the gap in 2017 and will require ongoing mechanisms to address it.

The 2017 budget committed the City of Regina to a Core Services Review. While Administration is still developing plans regarding how this will be implemented, previous work in this regard has identified areas where further immediate exploration could leverage resources to reduce the funding gap. Administration recommends that some of these issues be explored further so that recommendations can be brought to Council in advance of the 2018 budget. The issues and questions are outlined below.

a) Funding Model for Service Partners: The City partners with several partially or wholly owned bodies to deliver service to residents of Regina, such as Wascana Centre Authority. It is clear that the 2017-18 Provincial Budget has already had an impact on Wascana Centre Authority. Legislation has been introduced to repeal *The Wascana Centre Authority Act* and to establish *The Provincial Capital Commission Act.* The specific impact of this change is unknown, but the City's ongoing role in supporting Wascana will need to be better understood and long term plans developed that are consistent with that role. It is proposed that a similar examination take place for Regina Exhibition Association Limited and Economic Development Regina.

b) Property Tax Exemptions: A number of annual property tax exemptions are provided by the City of Regina. Many of those organizations receiving exemptions also receive community grants as a result of their contribution to the community. These subsidies are provided independent of each other. It is proposed that work be undertaken to align these two mechanisms to ensure the appropriate allocation of resources.

c) Property Tax Ratio: Each year, Council approves a tax policy that establishes a desired ratio allocating property taxes between residential and non-residential property tax payers. While this exercise will not result in any change in bottom line revenues, it could possibly affect the portion of tax paid by each. The proposed review is intended to ensure that each group is paying an appropriate share of the total cost.

d) Taxing Options: The taxing authority for municipalities is limited to property taxes and amusement taxes. Administration will explore taxing options, including amusement tax. Currently the City of Regina applies amusement tax narrowly. The current *City of Regina Amusement Tax Bylaw* No. 2003-102 defines amusement tax to be levied only on admission fees to commercial cinemas. The rate for the amusement tax is set at 10% of the admission price with 1/10 of total tax retained by the theatre operators to cover their administration costs. The tax currently generates about $600,000 annually. This tax could be broadened to generate more revenues, however more analysis needs to be done to understand the implications of such a move.

e) Recreation Master Plan: The Recreation Master Plan will be completed in 2017. Without the urgency created by the 2018 Provincial Budget, recommendations arising from that plan would almost certainly not be considered until the 2019 budget. However, given the current circumstance, Administration recommends that recreation services and service levels be reviewed immediately in response to the recommendations of the Recreation Master Plan.

f) Solid Waste Management Utility: When Waste Plan Regina was originally presented to City Council, there was a recommendation that the City charge for solid waste collection and deliver recycling for free. This option was not approved at the time and a cost recovery system was established for recycling. However, the opportunity to establish fees for solid waste collection remains. Such fees would allow for a full cost recovery system for all of solid waste management (solid waste collection, diversion, and landfill). This option needs to be explored more fully to better understand the costs, benefits and long term impacts.

g) **Planning and Building Application Fees:** The Planning & Sustainability Stabilization Reserve supports fee-for-service activities related to planning and building. Currently, building approvals are 100% fee-for-service funded with planning applications not yet 100% fee-for-service funded. The review would focus on assessing the implications to moving towards full cost recovery for planning applications. In support of this review, the Administration is recommending approval of a one-time transfer of $60,000 from the Planning and Sustainability Reserve.

Regina Police Service Budget

The Regina Police Service (RPS) has responded to the challenge of funding the 2017 shortfall and has proposed a one-time deferral of capital expenditures of $572,000, resulting in a 2017 RPS Capital Budget of $2,571,000. In addition, a one-time transfer of $428,000 from the Regina Police Services General Reserve to support the cost of the RPS's 2017 capital program is recommended. These changes will provide a $1 million expenditure reduction in 2017 and will not impact service delivery or response times.

RECOMMENDATION IMPLICATIONS

Financial Implications

The financial implication of the recommended revised 2017 tax-supported General Operating Budget is to increase the previously approved mill rate increase of 3.99% by a further 2.5%.

Within the previously approved budget, Administration had included ongoing operational efficiencies of $2.5 million that were to be found during the year. The recommendation within this report includes total additional cost and service reductions of $3.1 million.

The City of Regina is currently in a relatively health financial condition and has a strong credit rating of AA+. The City is also committed to maintaining debt limits. The reasons for the strong credit rating provided by Standard and Poor's includes the City's ability to readily access funds and relatively low taxation levels. This has been achieved by continued focus on the impact of decisions made through sound financial management. The City relies heavily on its own sources of funding to finance the operating and capital needs. This reliance means that capital projects are financed through the use of reserves, debt and an allocation of funding from annual taxation revenue (current contributions to capital). Over the years, own-source funding allocated to capital has increased to address infrastructure needs to ensure assets can be maintained, renewed or replaced to provide services to residents.

For the typical residential customer, with a home valued at $350,000, their incremental mill rate increase of 2.5% will result in approximately $3.87 monthly added to the previously approved mill rate. This will result in a total tax increase of $9.80 monthly.

Scenario	**Mill**		**Assessed Value $350,000**

		Rate				
				Annual Levy	Monthly Cost	Monthly Increase
2016	Approved Mill Rate	6.9944	Annual Levy	$1,785.15	$148.76	n/a
3.99%	Approved Increase (Feb, 2017)	7.2735	Annual Levy	$1,856.38	$154.70	$5.94
2.50%	Impact of Provincial Download	7.4553	Annual Levy	$1,902.78	$158.57	$3.87
2017	Total 2017 tax impact	7.4553	Annual Levy	$1,902.78	$158.57	$9.80

Key to the choices recommended by Administration, both for 2017 and as context for the proposed reviews to prepare for 2018, is the expectation of fairness and equity among all residents and business owners in the community. Finding the right balance of fees, taxes, and service levels, keeping in mind the policy priorities of the Official Community Plan will be challenging, but essential.

Environmental Implications

None specifically related to this report.

Policy and/or Strategic Implications

The City of Regina has established a planning framework that integrates long-term thinking and vision with achievable, planned change and the ongoing delivery of services to residents. The recommendations contained within this report continue to address the goals established in the Official Community Plan.

As part of this long-term planning framework, the City has developed a Long Range Financial Model that provides a longer term view of the required investments, particularly in asset renewal, that will be required to maintain service levels. The long range plan will require significant strategic effort by municipal decision makers to achieve the goal of sustainable service delivery. While the City is focused on being strong fiscal stewards on behalf of the community, externally imposed shocks, such as that delivered in the 2017-18 Provincial Budget impair the ability to effectively plan.

Some of the responses to the 2017-18 Provincial Budget are in the form of one-time reductions. It is also clear that the financial gap will increase for the City of Regina in 2018. The City will have to find, at minimum, an additional $8 million in ongoing financial resources in 2018. Thus, in addition to the proposals for 2017, recommendations are included to direct Administration to review opportunities to bring forward in the 2018 budget to ensure the organization is optimizing a number of issues that are available to meet the ongoing financial viability of the City. These include reviewing of both expenses and revenues.

While the future of the Municipal Revenue Sharing Grant from the Provincial Government is still unknown, Administration will have to review the timing of the City's 2018 budget to address any changes that may be proposed in next year's provincial budget.

Other Implications

None specifically related to this report

Accessibility Implications

None specifically related to this report

COMMUNICATIONS

The downloading in the 2017-18 Provincial Budget requires the City to adjust its 2017 budget. These changes will have an additional impact on Regina homeowners and business owners. It is important that residents understand the changes and the reason for them.

The City will use earned and paid media to highlight changes to the 2017 budget as a result of the loss in provincial revenue, directing residents to Regina.ca for complete details. The campaign will run from April 12 to April 22. In May, residents and businesses will receive their annual tax notice. Information on the 2017 budget revisions as a result of lost provincial revenue will be included in each notice. Some internal communication will also be necessary.

DELEGATED AUTHORITY

The recommendations in this report require City Council approval.

Respectfully submitted,

Ian Rea,
Chief Financial Officer

Respectfully submitted,

C. Holden

Chris Holden,
City Manager

Report prepared by:
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Appendix A – Proposed Program and Service Reductions

Program and Service Reductions

Program/Service	Ongoing 2017	One-time 2017	Comments
Heritage Conservation Program Review - Scope adjustment		$50,000	*The 2017 one-time investment of $100,000 will be reduced to $50,000. The scope of this work would be scaled back to only address criteria for moving properties on/off the list.*
Limit implementation of the Housing Services -- Downtown initiative		$37,500	*This will postpone an external consulting engagement. More would be required to be done in house or implementation slowed/stopped on certain strategies and plans.*
Eliminate the Heritage Conservation Awards Ceremony	$6,000		*The awards will continue, however, the City Hall ceremony will be discontinued.*
Eliminate Agribition Transit Grant	$60,000		*This is a grant for transit services for Agribition patrons. Agribition is a profitable event so this subsidy is no longer warranted.*
Eliminate Playescapes Program	$125,200		*Free weekday program that serves the City. Currently 18,000 visits per year.*
Eliminate Stat. Holiday services (conventional buses only)	$68,300		*No conventional bus service will be provided on stat. holidays effective July 1, 2017. This will not impact the services provided on Canada Day as this will be funded through Canada 150 funding. The ridership on stat. holidays is low and the service is provided at double time rates, thus the return on investment is minimal.*
Close Leslie Lawn Bowling Greens	$65,300		*Lawn bowling is a program that serves a very small population in comparison to some other services provided by the City. Savings will include both program costs and green maintenance costs.*
Reduce the display and maintenance of 300 flower pots	$18,500		*The Outdoor Flowerbed Program will reduce the display and maintenance of 300 flower pots. The contract for flowers has already been executed so each reduced pot will still cost $25/pot in 2017. This eliminates 0.55 Casual FTE.*
Reduce Contracted Pruning	$50,000		*The contract for tree pruning will be executed for $50,000 less than anticipated in 2017. ie. All 2,070 trees will be pruned as set out in the tender specifications. The contractor will not prune additional trees in 2017.*
Suspend the 2017 Fall Herbicide Spraying Program	$63,000		*Controlling weeds is "cosmetic" and not a safety concern. This reduction consists of $56,500 in labour (1.1 Casual FTE) and $6,500 in material. This reduction excludes spraying of Athletic Fields.*

Program/Service	Ongoing 2017	One-time 2017	Comments
Close Regent Park Golf Course	$36,000		*This golf course has low utilization and its operation is heavily subsidized. There continues to be good golf alternatives for the community in the absence of this course.*
Reduce snow fencing	$55,000		*Service Level Impacted due to higher potential drifting of snow and snow ridges on roadways. May cause drifting of snow in some areas where we regularly install snow fences.*
Decrease Asphalt Maintenance Budget	$300,000		*Maintenance Paves are done at locations where it has been determined that the cost to pave is less then performing isolated annual maintenance activities such as patching and pothole filling. Maintenance paves often extend the life of roadways and often result in isolated maintenance not needing to be performed for a number of years. Could result in higher cost to maintain.*
Eliminate Summer Sweep (primarily downtown)	$130,000		*This is primarily the sweeping of the downtown core after the spring sweep. Concerns could be responded to on an as needed basis. Higher risk of debris getting into storm sewer system*
Eliminate Collection Depot Program (Leaf & Yard Waste, Household Hazardous Waste, Treecyle)		$400,000	*Eliminates the hazardous household programs, leaf and yard depot in the fall and the treecycing program. These three programs help the City reach the diversion goals identified in Waste Plan Regina. Not doing these programs will increase waste sent to the landfill, increase to landfill operations, and a reduction of casual staff.*
Reduce Landfill to Winter Hours		$61,000	*Reduce the hours that the Landfill is open to the public. Currently, the summer landfill hours currently are (Sun - Sat. 7 am - 7pm). Winter hours are (Mon - Sat. 7 am - 5:30 pm). Could result in more waste being put in the waste bins and make it challenging for collections. This change will result in a reduction of casual staff.*
Alter Solid Waste Collection to a Bi-weekly schedule in the Winter		$132,000	*This change will result in a reduction labour required (primarily full-time casual staff). There could be some concern or push back in rolling out smaller carts as garbage pick-up is less frequent and could result in overfilled garbage carts.*
Close Landfill on stat. holidays		$60,000	*Effective May1, 2017 the Landfill will be closed on stat. holidays. The landfill is currently open on all stats except for Christmas day. This will impact staff and users of the landfill.*

Program/Service	Ongoing 2017	One-time 2017	Comments
Eliminate the Condo Waste Rebate	$250,000		*Currently Condos receive a rebate because City waste services are not provided by the city garbage collection and the cost is funded by Mill rate.*
Reduce Recycling Communication		$100,000	*This challenges the City to reach Diversion targets*
Reduce Recycling Public Outreach to Schools		$30,000	*This program provides education to schools and may have staffing implications*
Eliminate the Snow Busters Program	$50,000		*This is an advertising campaign designed to encourage residents to help their neighbours with sidewalk snow removal.*
Eliminate the printed Leisure Guide	$40,000		*The leisure guide will remain available online, but print versions and distribution of those versions will be discontinued.*
Eliminate spring road construction advertising campaign	$75,000		*The annual summer road construction campaign reminds drivers and pedestrians of summer construction plans and safety practices.*
Total Program and Service Reductions	**$1,692,300**	**$874,500**	

Appendix B – Cost Reductions

Cost Reductions

Program/Service	Ongoing 2017	One-time 2017	Comments
Postpone survey of regional stakeholders		$20,000	*The City of Regina is committed to developing strong relationships with partners and stakeholders in the region surrounding the city. We periodically survey these stakeholders as a way of measuring how we are doing. The 2017 survey can be postponed.*
Postpone the updating and analysis of the City's EMME Transportation Model		$50,000	*To improve the utility of the City EMME Transportation forecasting model, a project was planned update and complete analysis. Without this, the City will continue to use the EMME model in house only in 2017.*
Reduction in consulting resources for Strategy & Asset Management	$30,000		*May have an impact on the delivery of some activities, but is generally manageable.*
Reduction in Strategic Innovation Fund		$100,000	*Will reduce the City's ability to capitalize on short term opportunities that have financial benefits on the bottom line. Recommend a one-year reduction only at this time.*
Pedway contract management		$15,000	*Continue with day to day operation but do not proceed with any capital projects or repairs.*
Citizen Survey every second year		$55,600	*A Citizen Light survey was planned in 2017, with a full survey in 2018. The City could manage by eliminating the 2017 survey.*
Corporate Overtime Reduction Target	$300,000		*2016 payroll was $162,960,041 overtime paid out was 4.8% of total payroll equating to $7,851,657. Overtime reduction targets were calculated based on 2016 actuals paid out. The Corporation has set 10% as their overtime reduction target. Total Corporate savings found at bottom of this section will be based on the 10% recommended target.*
Total Cost Reductions	**$330,000**	**$240,600**	