

April 29, 2019

To: His Worship the Mayor
And Members of City Council

Re: Finance and Administration Committee: The Regina Property Tax Bylaw, 2019 and The
Education Property Tax Bylaw, 2019

RECOMMENDATION

**RECOMMENDATION OF THE FINANCE AND ADMINISTRATION COMMITTEE
- APRIL 9, 2019**

That the City Solicitor be instructed to prepare the necessary property tax bylaws for consideration by City Council that include the municipal mill rate, the other taxing authorities' mill rates, the mill rate factors and the business improvement districts' mill rates as outlined in Appendix A.

The Committee adopted a resolution to concur in the recommendation contained in the report.

Recommendation #2 does not require City Council approval.

Councillors: Sharron Bryce (Chairperson), Bob Hawkins, Jason Mancinelli, Joel Murray 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 April 9, 2019, considered the following report from the Administration:

RECOMMENDATION

1. That the City Solicitor be instructed to prepare the necessary property tax bylaws for consideration by City Council that include the municipal mill rate, the other taxing authorities' mill rates, the mill rate factors and the business improvement districts' mill rates as outlined in Appendix A.
2. That this report be forwarded to the April 29, 2019 meeting of City Council for approval.

CONCLUSION

City Council is required to pass a bylaw annually to set mill rates, and to establish property subclasses and applicable mill rate factors. The purpose of this report is to collect and submit for approval the information to be used in preparing *The Regina Property Tax Bylaw, 2019* and *The Education Property Tax Bylaw, 2019*.

BACKGROUND

The Regina Property Tax Bylaw, 2019 sets the mill rates to be levied on all taxable assessments in the city to raise the money required by the City of Regina, Regina Public Library and the business improvement districts for 2019.

The City of Regina enacts a separate *Education Property Tax Bylaw, 2019* which authorizes the City of Regina to levy and collect taxes on a property's taxable assessment on behalf of the Government of Saskatchewan and the Regina Roman Catholic Separate School Division No. 81 where the separate school division has passed a bylaw to determine their own separate school division tax.

DISCUSSION

Municipal Mill Rate

The proposed 2019 General Operating Budget was presented (report CM18-15) to City Council on December 10, 2018. At Council's direction, adjustments were made to achieve a proposed municipal mill rate of 8.10810 for 2019.

Regina Public Library Mill Rate

At the December 10, 2018 meeting of City Council, the Regina Public Library budget, as reported in CM18-15, was approved. The 2019 Library mill rate will be set at 0.73285 pursuant to *The Public Libraries Act*.

Regina's Warehouse Business Improvement District

Regina's Warehouse Business Improvement District has submitted its proposed 2019 Budget for consideration at the April 17, 2019 Executive Committee meeting. Administration will provide the updated rate for Table 2: Mill Rates by Taxing Authority in Appendix A, when the 2019 budget is approved by Council.

Regina Downtown Business Improvement District

The Regina Downtown Business Improvement District has submitted its proposed 2019 Budget to be approved at the April 17, 2019 Executive Committee meeting. Administration will provide the updated rate for Table 2: Mill Rates by Taxing Authority in Appendix A, when the 2019 budget is approved by Council.

Education Mill Rate

Provincial education property tax rates are set by the Government of Saskatchewan (Government). Typically, the rates are set with the provincial budget. The 2019-20 provincial budget was released March 20, 2019. 2019 mill rates are shown in Table 3: Public Education Property Tax Mill Rates by Property Class in Appendix A.

The Education Property Tax Act permits separate school divisions to pass a bylaw and to determine their own separate school division tax. This has been enacted by the Regina Roman Catholic Separate School Division No. 81 for 2019. 2019 separate school rate are shown in Table 4: Separate Education Property Tax Mill Rates by Property Class in Appendix A.

RECOMMENDATION IMPLICATIONS

Financial Implications

The Regina Property Tax Bylaw, 2019 sets the mill rates to be levied on all taxable assessments in the city to raise the money required by the City of Regina, the Public Library and the business improvement districts for 2019.

The Education Property Tax Bylaw, 2019 authorizes the City of Regina to levy and collect taxes on a property's taxable assessment on behalf of the Government and separate school division where applicable.

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

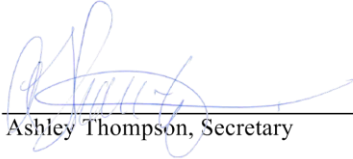
A copy of this report has been provided to Regina Downtown Business Improvement District, Regina's Warehouse Business Improvement District, the Regina Public Library and the Regina Roman Catholic Separate School Division No. 81.

DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval.

Respectfully submitted,

FINANCE AND ADMINISTRATION COMMITTEE

A handwritten signature in blue ink, appearing to read 'Ashley Thompson', is written over a horizontal line.

Ashley Thompson, Secretary

4/23/2019