Response to COVID-19 Property Tax Relief Requests

Date	March 23, 2022
To	Executive Committee
From	Financial Strategy & Sustainability
Service Area	Assessment & Property Revenue Services
Item No.	EX22-6

RECOMMENDATION

The Executive Committee recommends that City Council:

1. Direct Administration to implement an arrears payment plan with a reduced penalty rate of 0.75 per cent as described in this report by March 31, 2022.

2. Instruct the City Solicitor to bring forward amendments to Bylaw 2003-69, being The Regina Administration Bylaw and any other necessary Bylaws in order to implement the arrears payment plan and reduced penalty as described in this report.

3. Deny the request from Regina Hotel Association for a 25 per cent exemption on 2021 municipal property taxes for hotels and motels (Appendix A).

4. Deny the request from Regina Downtown Business Improvement District for a property tax credit equal to properties' 2021 Business Improvement District taxes (Appendix B).

5. Deny the request from Regina Warehouse Business Improvement District for a property tax credit equal to properties' 2021 Business Improvement District taxes (Appendix C).

6. Approve these recommendations at its meeting on February 2, 2022.

ISSUE

In spring of 2021, the Regina Hotel Association (RHA), the Regina Downtown Business

Improvement District (RDBID) and the Regina Warehouse Business Improvement District (RWBID) submitted requests for additional support to assist with the ongoing impacts of COVID-19.

The RHA requested a 25 per cent reduction in municipal property taxes for 2021 (Appendix A). The Business Improvement Districts (BIDs) requested a one-time tax credit for all BID properties equal to the BID levies paid for 2021 (Appendices B and C). In March of 2021, Council referred these requests to the Recovery and Efficiency Task Force for consideration.

The Task Force provided comments regarding these requests to Administration in Q3 of 2021 and included a related recommendation in their report to Council on December 8, 2021. This report is in response to the requests made by the RHA and the BIDs.

This report presents options for economic recovery programs as requested by the RHA and the BIDs, as well as options that consider feedback received from the Task Force.

IMPACTS

Financial Impact

If the recommended option is approved there will be a reduction of property tax penalties. While it is hard to predict the uptake on the program and therefore the cost of the program, if an estimated 40 per cent of property tax arrears were paid through a payment plan the annual arrears penalty would be reduced by approximately $892,500. This is expected to be partially offset by the benefits of increased cash flows and reduction in property tax arrears from honoured payment plans. The program would be funded by the unallocated Regina Economic Recovery Grant funding ($267,000) and the General Fund Reserve (GFR) for 2022 and, based on participation in 2022, the operating budget would need to be adjusted in future years. Pursuant to the 2022 approved budget, the GFR uncommitted balance is projected to be $21.3 million. The recommended minimum balance for the GFR is $23 million. Implementing this option would bring the projected uncommitted GFR balance down to $20.7 million.

Policy/Strategic Impact

If the recommendations in this report are approved by Council, owners with properties in arrears would be eligible to enter a payment plan, where they would repay outstanding taxes from previous and current years at a reduced penalty rate of 0.75 per cent compounded monthly (9.38 per cent per annum). The reduced rate would be applied while the approved payment plan is active. This program would be available to all property types, recognizing that COVID-19 has had an impact not only on businesses’ ability to pay property taxes, but also for households. A payment plan at a reduced penalty rate will benefit the property owners by reducing the amount of penalty incurred on arrears, and the City, by adding additional incentive for property owners to make and honor payment arrangements.

This program would only apply to properties in arrears. While it has no implications on the existing TIPPS program, this program aligns with TIPPS, supporting customers to pay property tax arrears and transition to TIPPS. If Council wishes to pursue this program, the City Solicitor would have to be instructed to bring forward changes to *The Regina Administration Bylaw 2003-69*, to allow payment arrangements as described.

An arrears payment plan program does not fully address the request from the BIDs or the RHA, but it does treat all property in the City equally and is easy to administer. These benefits align with some of the feedback from the Recovery and Efficiency Task Force and may encourage payment arrangements resulting in reduced arrears totals. Such a program could be implemented with current resources, requiring no additional operational funding.

Legal Impact

Changes are required to *The Regina Administration Bylaw 2003-69*, to allow for an arrears payment plan as described in this report.

There are no other expected, environmental, or accessibility impacts if the recommendations in this report are approved.

OTHER OPTIONS

Option 1: Status Quo

The City of Regina (City) received approximately $16.3 million in senior government funding in 2020 to offset the impacts of the pandemic. The City used this funding to maintain and adapt essential services and to fund the Regina Economic Recovery Grant (RERG), a $2 million program which provided grants to help businesses adapt to the challenges posed by the pandemic, and other initiatives. With the approval of the 2022 budget, all of the funding in the COVID-19 Recovery Reserve has been allocated.

The City continues to provide support to the community through its partnerships. In July 2020, City Council approved a policy for the attraction of Events, Conventions and Trade Shows to Regina. Events, Conventions and Tradeshows (ECT) are important drivers of the local, provincial, and national economy, contributing to trade and investment outcomes, innovation, job creation and tourist visitation. During the 2021 budget deliberations, Council confirmed annual ongoing funding of $325,000 per year to fund the City's share of bid/event fees incurred when attracting ECTs.

In this option Council would deny the requests from the BIDs and the RHA as outlined in recommendations three, four and five. Currently the City offers the TIPPS program which allows customers to pay their current taxes over several months instead of in one lump sum, with no penalty. Administration works with customers in property tax arrears to create payment arrangements that meet their unique needs, while incurring penalties as outlined in *The Regina Administration Bylaw 2003-69.*

Option 2: A grant equal to Business Improvement District Levy for all non-residential properties in a Business Improvement District, as per the request from the BIDs.
In this option Council would approve a one-time grant equal to the 2021 BID levy to all taxable non-residential properties located in the RDBID or the RWBID. The total grant would be equal to the taxable portion of the levy, $1,160,176. Table 1 summarizes the breakdown of the BID levies.

Table 1: 2021 Business Improvement Levies

BID	**Taxable**		**Grant in Lieu**		**Total**	
	# of Properties	**Levy**	**# of Properties**	**Levy**	**# of Properties**	**Levy**
Regina Downtown (RDBID)	349	$912,507	21	$213,871	370	$1,126,379
Regina Warehouse (RWBID)	459	$247,669	4	$9,676	463	$257,345
Total	808	$1,160,176	25	$223,548	833	$1,383,724

The total cost of this option is $1,160,176. This option could be funded from the unallocated RERG funding ($267,000) and the GFR. Pursuant to the 2022 approved budget, the GFR uncommitted balance is projected to be $21.3 million. The recommended minimum balance for the GFR is $23 million. Implementing this option would bring the projected uncommitted GFR balance down to $20.4 million.

This option recognizes the struggle that businesses in the BIDs are facing by providing immediate financial relief to property owners. The RDBID and RWBID levies represent 3.35 per cent and 2.83 per cent of a property's total property tax levy respectively. The benefit will be provided to owners of commercial property within the BID areas. There is no guarantee that this benefit will be passed on to individual businesses.

Although the businesses in the BID areas have been impacted by the pandemic and a grant would benefit these businesses, evidence suggests the pandemic has negatively impacted businesses in all parts of the city, particularly in the accommodation and food service sector.

Administration does not recommend this option as it only provides a benefit to commercial property owners within the BID areas of the City and would further reduce the GFR for the total of the grant. Additionally, the Federal Government has implemented programs to help properties hit the hardest by the COVID-19 pandemic.

Option 3: One-time municipal property tax reduction for hotels and motels, as per the request from the Regina Hotel Association.
In this option the City would exempt 25 per cent of 2022 municipal property taxes for hotels and

motels. A list of affected properties is provided in Appendix D. The cost of this option would be approximately $954,540 in foregone municipal property taxes. This option could be funded from the unallocated RERG funding ($267,000) and the GFR. Pursuant to the 2022 approved budget, the GFR uncommitted balance is projected to be $21.3 million. The recommended minimum balance for the GFR is $23 million. Implementing this option would bring the projected uncommitted GFR balance down to $20.6 million.

The hotel industry in Regina is largely dependent on major events and attractions. Through the COVID restrictions many of these events were cancelled or delayed and while some events are scheduled for 2022, the hotels in Regina are struggling. Based on information provided by the RHA, the occupancy rate for 2021 was estimated at 32 per cent, a considerable gap from pre-COVID rates of 60 per cent. The decrease in occupancy translates to significant annual revenue losses when compared to 2019. Combined with losses of food, beverage, and meeting/conference space rentals the loss is forecast at $162 million in total for the 2020 and 2021 business year.

The recently introduced Federal Tourism and Hospitality Recovery Program provides support to the tourism and hospitality sector offering subsidies up to 75 per cent of eligible rent, including property taxes, and wages for businesses in the tourism and hospitality sector who experienced at least a 40 per cent revenue drop during the pandemic. The Hardest-Hit Businesses Recovery Program offers subsidies up to 50 per cent of the same expenses for businesses who do not qualify for the Tourism and Hospitality Recovery Program and who experienced at least a 50 per cent revenue drop.

Administration does not recommend this option as it only provides a benefit to hotel properties only and would further reduce the GFR. Additionally, the Federal Government has recently implemented programs to support the tourism and hospitality industries and properties hit the hardest by the COVID-19 pandemic.

Option 4: Deferral of 2022 municipal property taxes for qualifying non-residential properties.
Under this option eligible non-residential properties will be allowed to defer all or a portion of 2022 municipal property taxes on an approved repayment plan over a period of up to 24 months, without incurring penalty. This option also reflects the response provided by the Recovery and Efficiency Task Force and would be implemented according to Section 244 of *The Cities Act* which allows Council to defer all or a portion of the municipal taxes for a particular property. This option would not apply to education or library portions of property taxes.

This option recognizes feedback from the Task Force which suggests any program should consider business owners, specifically those that saw a net revenue loss as a result of COVID-19 and restrictions due to public health orders.

To be eligible under this option, businesses occupying the property must:

- have been in good standing for all property taxes in 2019;
- have had to close partially or fully for any part of 2020 or 2021 as a result of COVID-19 or public health orders;

- be in a loss position for 2021;
- have a minimum year-over-year revenue loss of 40 per cent between 2021 and 2019; and
- intend to continue as a business operating with pre-pandemic staffing levels.

Consideration will be given to businesses that opened in 2020.

While a property tax deferral preserves the City’s long-term financial sustainability as the taxes deferred are eventually recovered, there will be short term cashflow implications as deferred revenue is not collected in 2022. It is unknown how many businesses may apply for the program, so actual financial impacts are difficult to estimate. Non-residential property tax constitutes 35 per cent of the municipal property tax base. If 10 per cent of the non-residential municipal property tax is deferred, in 2022, this would be approximately $9.9 million dollars. Any offset funding to cover cash flow needs would be funded from the positive cash flow balance. As well, there would likely be some reduction in 2022 arrears penalty revenue.

The risk of property tax deferrals is mitigated by the City’s ability to proceed with tax enforcement for unpaid property taxes, all property taxes are levied to the property owner, not the businesses occupying the property.

Many businesses rent/lease their space from property owners. Property tax is levied to the property owners. Property tax deferrals are applied directly to the property tax account and do not provide support directly to businesses who rent their premises. The City has no authority to ensure that the benefits of a tax deferral are passed from property owners to the tenants.

To implement this option, a joint application between the business occupant and property owner would be required. A similar approach was taken with the early implemented Canada Emergency Commercial Rent Assistance Program. This approach was one of the major criticisms of the program as some property owners did not support their tenants in the application process. The need to engage both the applicant and the property owner may make deferrals administratively cumbersome. Additionally, Administration’s ability to verify eligibility requirements is limited. While other levels of government have the ability to audit program eligibility through cross referencing programs, information available to administration would be limited to that provided by applicants.

While property tax deferrals do provide short term relief for property owners, pressure will be compounded in future years as deferred taxes will need to be paid in addition to future levies. There is a risk that some property owners may not be able to pay back the deferred amounts. There is also a risk that the business benefitting from the deferral may not occupy the space once the tax is due and not bear the consequences of paying the deferred amounts. In short, the property owner would have provided the deferral to the tenant and would then be responsible for the property tax regardless of the occupancy of the property.

Administration does not recommend this option as it only provides a benefit to commercial property owners, is administratively cumbersome, and therefore costly, for both property owners and the City, and would impact cash flows of the city for its duration. In addition, the program would operate on criteria supported by affidavits signed by the property owners, with no real way to verify information provided.

Options Summary
Table 2: Evaluation of Options' Comparative Performance compares the options' performance based on financial cost to the City, cash flow, the scope of assistance (i.e., who is eligible), and the requirements for implementation and administration. Good performance is highlighted in green, moderate or mixed performance is highlighted in yellow and low performance is highlighted in red. Performance evaluation is based on a simple ranking relative to other options.

Table 2: Evaluation of Options' Comparative Performance

Option	Cost	Scope of Assistance	Implementation Requirements
Recommendation: Arrears Payment Plan	Reduced penalty revenues, partially offset by increased arrears collections. Cost is dependant on uptake.	All properties in arrears, including residential properties.	Moderate effort to implement. Ongoing administration.
1: Status Quo	None	No additional assistance	Not Applicable
2: Grant for BID Businesses	$1,160,176 withdrawal from the General Fund Reserve.	Only benefits BID properties. Does not help businesses that rent.	Simple to implement. No ongoing administration.
3: One-Time Tax Reduction for Hotels and Motels	$954,540 in foregone revenue– withdrawal from General Fund Reserve to meet revenue shortfall.	Only hotels and motels.	Simple to implement. No ongoing administration.
4: Deferral of 2022 Municipal Taxes for Qualifying Non-resident Properties	Short-term revenue reduction from reduced interest earnings on uncollected taxes (value uncertain). Reduction in penalty revenue. Full cost-recovery of tax revenues in long-term.	All commercial property owners where the business occupying the property is experiencing hardships due to the COVID-19 Pandemic. Does not directly support businesses that rent or lease space.	Significant effort to implement and administer. Application verification challenging and costly.

COMMUNICATIONS

The RDBID, RWBID and the RHA were provided copies of this report and will be advised of Council's decision.

If Council approves any alternative options, Administration will develop a communication strategy to ensure the relevant property owners are informed of programs or other provisions being offered and the implications to their property taxes.

There are public notice requirements that must be met prior to considering a tax deferral program if a tax deferral option is selected. Public notice of this report was provided on January 18, 2022.

DISCUSSION

Following the declaration of state of emergency in March 2020, the Federal, Provincial and Municipal governments took action to support people and businesses. In 2020, the City of Regina implemented several administrative measures including extending deadlines for property tax and utility bill payments, waiving fees for mobile food vendor and outdoor restaurant seating permits and improving the Tax Installment Payment Plan Service (TIPPS) which allows taxpayers to pay their current taxes over several months instead of in one lump sum, with no penalty. Additionally, adjustments to processes while working with customers in property tax arrears were made to improve customer experience and help property owners pay their property taxes with flexible payment arrangements. In 2021 regular fees and deadlines returned, while changes to the TIPPS processes and utility payment plans remained.

Financial supports were delivered primarily by the Federal and Provincial Governments, but the City received requests for further support from the Regina & District Chamber of Commerce, the RHA, the Canadian Federation of Independent Businesses, and the BIDs. These requests led to the implementation of the Regina Economic Recovery Grant (RERG) which aimed to fill gaps in funding support from other levels of government and provide more wholesome and impactful support for the Regina business community as it recovers from COVID-19.

Property Tax Current State

Regina property owners have the ability to pay property tax through the TIPPS program, one time payments, or through flexible payment options. Property owners on TIPPS pay annual instalments on current taxes without incurring penalties.

Property owners in arrears may make payment arrangements but the outstanding balance continues to incur penalties as per Section 64 of *the Regina Administration Bylaw.* Payment arrangements consider arrears, current and future property taxes and are helpful in assisting customers in paying property tax arrears over a period of time (typically 24 months). If a customer is honoring their payment arrangement, the property does not proceed through tax enforcement, but outstanding balances continue to incur penalties. Penalties are established to encourage payment of property taxes by the payment deadline, ensuring predictability and stability in the City's main revenue stream. However, penalties may add to difficulty in paying off the outstanding property tax. In some cases, payment arrangements fail which results in the property progressing through tax enforcement, incurring additional charges as per legislation.

Over the past several years, a high percentage of property owners in Regina have paid their property taxes. As of December 31, 2021, approximately 98.6 per cent of the 2021 property tax has been paid and approximately 52 per cent of the taxable properties in Regina are on the TIPPS program. These percentages are comparable to pre-COVID payment patterns.

Arrears Payment Plan (Recommendation)
Administration is recommending Council implement an arrears payment plan program. The program would establish a reduced penalty rate on outstanding property tax when the owner enters into and honours a payment arrangement. Property owners would be eligible for an arrears payment plan program where they have outstanding taxes from previous years, and they have entered into a formal written payment arrangement and they are complying with the conditions of the payment arrangement. Where the property owner discontinues the payment arrangement, fails to comply with the payment arrangement or the property is sold, the payment arrangement would be terminated, and the penalties would revert back to rates outlined in *The Regina Administration Bylaw 2003-69* from the date of the termination of the payment arrangement. Existing penalty rates are 1.5 per cent (9.34 per cent six months) on outstanding taxes from the current year (applied after June 30 deadline, July through December) and 1.75 per cent (23.14 per cent per annum) on outstanding taxes from previous years. Where a payment arrangement has been terminated, the City reserves the right not to accept another payment arrangement with reduced penalties from that taxpayer.

The reduced penalty rate suggested is in the high end of a range of expected interest rates for property owners in tax arrears on a short-term loan or line of credit, this reduced rate is significantly lower than the existing penalty rates as per Section 64 of *the Regina Administration Bylaw 2003-69* and would encourage continued participation in payment plans.

A reduced penalty for property owners with arrears enrolled in an active payment plan would be unique to the City of Regina. Other municipalities across Canada offer payment arrangements similar to the City’s current practice, where arrears penalty rates are applicable, even if a payment arrangement is in place. The focus of the program is to help property owners honour their payment plans and reduce the outstanding property taxes in Regina. This program would be another tool available to administration to encourage property owners to maintain payment plans and gradually encourage the property owner to register in the TIPPS program

Regina Economic Recovery Grant (RERG)
The RERG program was approved at the July 29, 2020 City Council meeting. The program was intended to fill gaps in Provincial and Federal support programs by providing grants to businesses to help them adapt to the new way of doing business during the pandemic. The program had a budget of $2 million and operated in two phases:

- Phase 1 ran from August 2020 to December 15, 2020 and provided grants valued at $1,000, $2,500 and $5,000 to address immediate short-term needs related to COVID-19 such as improvement needed for resuming operations and personal protective equipment. A total of $309,000 was awarded to 137 businesses.

- Phase 2 began on December 15, 2020 and provided grants valued at $1,000, $2,500, $5,000, $10,000 and $25,000 to help support economic recovery through long-term business initiatives and by improving business sustainability. As of the end of 2021, $1,424,000 had been allocated to 185 businesses. Phase 2 ended on December 31, 2021.

A total of $1,733,000 was distributed to 322 businesses through the RERG program resulting in $267,000 of unallocated funding.

RERG was similar to several other programs implemented by other cities such as Calgary's Reopening Grant Program, Winnipeg's Economic Support Grant Program and Edmonton's Economic Recovery Grant Program.

In February 2021, the RHA requested additional assistance in the form of a 25 per cent reduction in municipal property taxes for 2021. In March 2021, the RD and RW BIDs submitted requests for support in the form of a one-time credit for all BID properties equal to the BID levies paid for 2021. These requests were referred to the Recovery and Efficiency Task Force for consideration.

Recovery and Efficiency Task Force
The Regina Recovery and Efficiency Task Force was established at the City Council meeting on February 24, 2021 to engage community stakeholders and develop a COVID-19 recovery plan focused on improving the business environment for jobs and community and strategic infrastructure investments. Membership in the committee is representative of key sectors in our community and represent business and social enterprises. At the April 14, 2021 City Council meeting, the Task Force was asked to consider the proposals from the BIDs and RHA.

In the Task Force's final report, the recommendation was to alleviate the impacts of COVID-19 without compromising on revenues and to develop a program that allow business property taxes for 2021 & 2022 to be paid over an extended period. Additional feedback from the Task Force, provided high level guidance for consideration if Council wishes to provide additional supports to businesses by way of the property tax system. The Task Force recognizes that the impacts of the COVID-19 pandemic are widespread in the community and are not limited to specific areas or locations within the City. They provided that all properties should pay their taxes and if additional support is to be provided, it should be in the form of a property tax deferral with flexible payment options. Additionally, any program should consider business owners, specifically those that saw a net revenue loss as a result of COVID-19 and restrictions due to public health orders. The Task Force also provided that the application process should be designed to support businesses and should be simplified where possible.

Initiatives in Other Jurisdictions
A jurisdictional scan of 41 jurisdictions, including the Federal and Provincial Governments, major municipalities in each province, and several municipalities in Saskatchewan, identified a variety of supports for businesses that have been implemented since March 2020. Property-tax-based support for businesses were identified in 24 jurisdictions. Detailed results of the scan of property-tax-based supports can be found in Appendix E. Table 3, below, summarizes the property tax supports implemented by the major prairie cities in 2020 and 2021.

Table 3: Summary of Property Tax Related Covid-19 Supports in Prairie Cities

Initiative	Municipality				
	Regina	Saskatoon	Winnipeg	Edmonton	Calgary
2020					
Extended payment deadline	✓	✓	✓	✓	✓
Reduction in penalty rates					
Suspended TIPPS administration fee *	NA	NA	✓		✓
Partial BID rebate				✓	
2021					
BID tax Credit/Grant				✓	✓
Property tax deferral for Hotels and Motels					✓
Increased small business tax credit threshold			✓		
2022					
Increased small business tax credit threshold			✓		

*Regina and Saskatoon do not charge administration fees for their TIPPS programs.

Property-tax-supports were more prevalent in the early stages of the pandemic. Municipalities shifted the policy focus to grant, rebate and other more general financial supports in 2021. Table 4, below, summarizes grant, rebate, and other financial assistance programs implemented by the major prairie cities.

Table 4: Summary of Grant, Rebate and Other Financial Covid-19 Supports in Prairie Cities

Municipality	Program	2020	2021	2022
Regina	Regina Economic Recovery Grant Program (RERG)	✓	✓	
Saskatoon	10% Power Utility Rebate (similar to SaskPower)	✓	✓	
Winnipeg	Economic Support Grant		✓	
Edmonton	Economic Recovery Grant Program	✓	✓	✓
	Reduced business license fees		✓	✓
Calgary	Calgary Reopening Grant		✓	
	Calgary Restrictions Exemption Program Business Support Grant		✓	✓
	Fee waivers for business licenses, planning and development, and other services	✓	✓	✓

There are two Federal initiatives that have implications for any new supports for business implemented by the City. These supports were announced on October 21, 2021 and replace the Canada Emergency Rent Subsidy (CERS) and Canada Emergency Wage Subsidy (CEWS). CERS was one of the core business supports offered by the Federal Government during the pandemic. The benefits and eligibility criteria varied since it was implemented but in October 2021 CERS offered a 20 per cent subsidy on eligible commercial rent and property expenses (including property tax) for businesses that had experienced a revenue decline of 10 per cent or more between the intake period and a base period.

The new programs are similar but provided enhanced benefits and are targeted at the hardest-hit sectors still experiencing significantly reduced revenues:

- The Tourism and Hospitality Recovery Program offers subsidies up to 75 per cent of eligible rent (including property taxes) and wages for businesses in the tourism and hospitality sector who experienced at least a 40 per cent revenue drop between March 2020 and February 2021 and between the current month and a base period.

- The Hardest-Hit Businesses Recovery Program offers subsidies up to 50 per cent of wages and rent (including property taxes) for businesses who do not qualify for the Tourism and Hospitality Recovery Program and who experienced at least a 50 per cent revenue drop between the current month and a base period.

Additionally, the Local Lockdown Program was created in December of 2021 to allow businesses, charities, and non-profits to receive support through the Tourism and Hospitality Recovery Program if they are subject to a qualifying health restriction. Organizations do not need to be in the tourism, hospitality, arts, entertainment, or recreation sectors to be eligible for support. Properties must meet all of the following conditions:

- Be subject to an order that meets the criteria for a public health restriction.
- Have experienced a revenue drop of at least 40 per cent in the current claim period (no need for the 12-month revenue drop).

Temporary regulatory changes in December 2021 allowed organizations experiencing capacity-limiting public health restrictions of 50 per cent or more to qualify for support and reduced the current-month revenue decline requirement to 25 per cent. The temporary changes only apply from December 19, 2021 to February 12, 2022.

State of the Recovery

Data published by Statistics Canada indicate that the economy in Regina is recovering, but that the recovery is uneven. The recent announcements of support from the Federal Government target specific areas where recovery is slow.

The estimated number of active businesses increased 1.0 per cent between September 2019 and September 2021.The estimated total number of jobs increased by 0.5 per cent between December 2019 and December 2021. The unemployment rate fell from 6.2 per cent in December 2019 to 5.6 per cent in 2021. The average unemployment rate for December in the five years preceding the pandemic (2015-2019) was 5.4 per cent.

Though overall employment numbers are recovering, the accommodation and food services, other services, business, building and other support services, and professional, scientific and technical services industries still have significantly fewer jobs compared to December 2019. Though the number of active businesses is recovering, the statistics do not indicate the capacity at which businesses are operating. The emergence of the Omicron variant adds an additional layer of uncertainty when evaluating the state of the recovery.

DECISION HISTORY

On July 29, 2020, Council approved $2 million in funding for the creation of the Regina Economic Grant Recovery Program (CR20-68).

On April 12, 2021, Council recommended the requests from the RHA, RDBID and RWBID for economic recovery support be considered by the Regina Recovery and Efficiency Task Force in the development of the opportunities for economic and community recovery (CR21-50).

On December 8, 2021, the Recovery and Efficiency Task force presented their final recommendations to Council (IR21-6).

Respectfully submitted,

Deborah Bryden, Acting Executive Director 11/18/2021

Respectfully submitted,

Barry Lacey, Exec. Director, Financial Strategy & Sustainability 1/19/2022

Prepared by: Tanya Mills, A/Director, Assessment & Property Revenue Systems

ATTACHMENTS

Appendix A - Regina Hotel Association - Request for Property Tax Exemption - February 26, 2021
Appendix B - Regina Downtown BID Request for Economic Recovery Support - March 2, 2021
Appendix C - Regina Warehouse BID Request for Economic Recovery Support - March 9, 2021
Appendix D - One-time Municipal Property Tax Reduction for Hotels and Motels (Option 3)
Appendix E - Jurisdictional Scan - Supports for Businesses