

April 30, 2018

To: His Worship the Mayor  
And Members of City Council

Re: Finance and Administration Committee: The Regina Property Tax Bylaw - 2018 and The  
Education Property Tax Bylaw - 2018

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RECOMMENDATION

**RECOMMENDATION OF THE FINANCE AND ADMINISTRATION COMMITTEE  
- APRIL 10, 2018**

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.

*FINANCE AND ADMINISTRATION COMMITTEE – APRIL 10, 2018*

The Committee adopted a resolution to concur in the recommendation contained in the report after amending Table 1: Mill Rate Factors by Subclass to read as “Residential (Including condominiums) and Multi-family”; and Table 3: Education Property Tax Mill Rates by Property Class as follows:

<b>Property Class</b>	<b>Mill Rate</b>
Agricultural	1.43
Residential	4.12
Commercial and Industrial	6.27
Resource	9.68

Recommendation #2 does not require City Council approval.

Councillors: Bob Hawkins (Chair), Sharron Bryce, 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 April 10, 2018, 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 30, 2018 meeting of City Council for approval.

## CONCLUSION

City Council is required to set the 2018 mill rates for the City of Regina, Regina Public Library, Regina Downtown and Warehouse Business Improvement Districts, the property subclasses as well as set mill rate factors for the City of Regina and Regina Public Library taxes. The purpose of this report is to collect and submit for approval the information to be used in preparing *The Regina Property Tax Bylaw, 2018* and *The Education Property Tax Bylaw, 2018*.

## BACKGROUND

The Regina Property Tax Bylaw, 2018 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 2018.

The City of Regina enacts a separate *Education Property Tax Bylaw, 2018* which authorizes the City of Regina to levy and collect taxes on a property's taxable assessment on behalf of the Government of Saskatchewan and a separate school division where the separate school division has passed a bylaw to determine their own separate school division tax.

## DISCUSSION

### Municipal Mill Rate

The proposed 2018 municipal mill rate was tabled with City Council on February 27, 2018 in the proposed 2018 General Operating Budget document. Decisions made at that meeting regarding report CM18-2 General Operating Budget, established a municipal mill rate of 7.77159 for 2018. This represents a 3.34 per cent increase for all programs and services plus a one per cent increase for the recommended Residential Road Network Improvement Program.

At the April 10, 2017 meeting of City Council regarding report CR17-24 2017 Reassessment Tax Policy, the mill rate factors in Appendix A - Table one were approved.

### Regina Public Library Mill Rate

At the December 13, 2017 Executive Committee meeting, the Regina Public Library submitted their 2018 proposed budget and amendment (report EX17-40). At the February 27, 2018 meeting of City Council, the Regina Public Library budget, as reported in CM18-2, was approved.

The 2018 Library mill rate will be set at 0.71989 pursuant to *The Public Libraries Act*, which represents a zero per cent increase over 2017.

#### Regina's Warehouse Business Improvement District

Regina's Warehouse Business Improvement District has submitted its proposed 2018 Budget which represents a mill rate of 0.48928 mills per dollar be imposed on all property used or intended to be used for business purposes within the business improvement district.

#### Regina Downtown Business Improvement District

The Regina Downtown Business Improvement District has submitted its proposed 2018 Budget which represents a mill rate of 0.5822 mills per dollar be imposed on all property used or intended to be used for business purposes within the business improvement district.

#### Education Mill Rate

Education property tax rates are set by the Government of Saskatchewan (Government). Typically, the rates are set with the provincial budget. The 2018-19 provincial budget is set to release April 10, 2018. Administration will provide Council with the updated rate to update Table 3: Education Property Tax Mill Rates by Property Class in Appendix A, when the rates are received.

While, *The Education Property Tax Act* permits separate school divisions to pass a bylaw and to determine their own separate school division tax, this has not been enacted for 2018. The mill rates set by the Government apply to both school divisions in Regina.

### RECOMMENDATION IMPLICATIONS

#### Financial Implications

The Regina Property Tax Bylaw, 2018 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 2018.

The Education Property Tax Bylaw, 2018 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 and the Regina Public Library.

DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval.

Respectfully submitted,

FINANCE AND ADMINISTRATION COMMITTEE



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Ashley Thompson, Secretary