

Appendix E



City of Regina Water Utility and Property Tax Affordability Survey Report, July 2021

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City of Regina | 2021 Water Utility and Property Tax Affordability Survey Report

Executive Summary

Water Utility and Property Tax Affordability Public Engagement Survey

The City of Regina is exploring potential options to improve affordability for low-income taxpayers and water utility customers. As part of the public engagement process, the City posted a public opinion survey on its Be Heard Regina online platform (beheard.regina.ca) to gather feedback from Regina residents to better understand the costs and impacts of potential options.

The online questionnaire was live from May 28th to June 30th, 2021. A total of 2,924 Regina residents completed the survey. Fast Consulting was asked to analyze the results and present them in the following report.

Highlights

The online questionnaire posted to the beheard.regina.ca website is a public engagement tool designed to provide Regina residents with an opportunity to share opinions with the City; it is not a statistically valid survey conducted with a random selection of respondents. Because respondents self-select to contribute their opinions, results technically constitute a non-probability sample and a margin of sampling error is not calculated or quoted.

Respondent Snapshot

- The large majority (92%) of survey respondents pay residential property taxes, while 3% pay also commercial property taxes.

Specific analysis on the subset of those who pay commercial property taxes is included in the report; the sample size of this cohort is 102.

- The large majority (91%) of survey respondents have a water utility account under their name. A small percentage (5%) have more than one water utility account under their name. Specific analysis on the subset of those respondents without a water account in their name is included in the report; the sample size of this cohort is 211.
- Two out of ten (21%) respondents live in households with a total annual income of \$40,000 or less. Another 27% live in households with \$40,000 - \$80,000 annual income, 22% in households with \$80,000 - \$150,000 annual income and 11% in households with \$150,000 or more annual income.

Water Utility Affordability Programs

- When asked how water utility affordability programs should be targeted, six out of ten (61%) respondents say any low-income household should be eligible vs. 28% who say programs should be tailored to specific demographic groups.
- Of the 28% who say water utility affordability programs should be tailored to specific demographic groups, the large majority think programs should target low-income households with seniors (79%). The majority (63%) think programs should target low-income households that include those living with a disability and 42% think programs should target low-income households with children under the age of 18.

6 out of 10 Rank 'Monthly Water Utility Rebates' Highest

- When asked to rank options the City should consider in designing a water utility affordability program, top two box scores (1 and 2 combined on a 4-point scale) reveal that most

respondents (63%) rank 'monthly water utility rebates, applied for annually' as the highest priority.

- Close to half (46%) rank 'one-time assistance for emergency expenses, such as plumbing emergencies' the highest priority. This is followed by a third (34%) who rank 'one-time assistance for short-term financial hardship' the highest priority, and a quarter (25%) who rank 'one-time assistance for home efficiency retrofits' the highest priority.

4 out of 10 Prefer Affordability Programs Funded by General Revenue

- The largest percentage (41%) of respondents prefer that affordability programs be funded through general revenue (property tax). Another 20% prefer they be funded through increases to water utility rates.
- More than a third (36%) do not support affordability programs for low-income water utility customers.

6 out of 10 Prefer Water Utility Rates Based on Water Use

- Six out of ten (60%) respondents think the City should base water utility rates primarily on water use, with water infrastructure and maintenance costs paid partially through property taxes.
- Four out of ten (37%) think the City should continue charging water utility rates based on the total cost of providing the water service. This is the preferred option among commercial property taxpayer respondents at 59%.

Property Tax Affordability Programs

- When asked how property tax affordability programs should be targeted, six out of ten (57%) respondents say any low-income household should be eligible, while three out of ten (31%) say programs should be tailored to specific demographic groups.

- When asked which demographic groups property tax affordability programs should target, 26% identify low-income households with seniors, 21% low-income households that include those living with a disability and 12% low-income households with children under 18.

6 out of 10 Agree with Annual Rebate Option

- Six out of ten (57%) respondents think eligible property owners should be able to apply for an annual rebate for a portion of their property tax. Approximately 18% think eligible property owners should have the option to defer a portion of their property tax with a repayable loan from the City and 15% that eligible property owners should be able to apply for a one-time property tax grant.
- Commercial taxpayer respondents are less likely to agree with an annual rebate and more likely to agree with a deferral.

Support for Affordability Programs

- Seven out of ten (70%) respondents support low-income water utility and taxpayer affordability programs. Three out of ten (29%) do not support affordability programs.
- Support is highest among lower income households and those without a water utility account in their name. Those with household incomes >\$40,000 also support affordability programs, although support softens as income increases. Commercial property taxpayer respondents are the least supportive (54%).

Who should pay more?

- The large majority (82%) of respondents agree that non-residential properties should pay more property tax than residential properties. Commercial property taxpayer respondents are much less likely to agree, at 33%.

4 out of 10 Support 1% Increase Option

- Respondents are informed that 36 per cent of municipal property tax in the City of Regina will be paid by just over 5,000 non-residential properties in 2021. After being presented with three options for increasing the non-residential share, they are asked which they would support.
 - Four out of ten (36%) respondents would not support any increase over 36 per cent (none, 0 per cent increase). The large majority (74%) of commercial taxpayer respondents would not support any increase over 36 per cent (none, 0 per cent increase).
 - Three out of ten (29%) respondents would support a 1 per cent increase over 36 per cent for non-residential properties, which would equal \$34 average residential savings and \$3,100 mid-size retail increase
 - Another 18% would support a 2 per cent increase over 36 per cent, for \$68 residential savings and \$6,200 mid-size retail increase. While 15% would support a 5 per cent increase over 36 per cent, for \$169 residential savings and \$15,493 mid-size retail increase.



City of Regina | 2021 Utility and Property Tax Affordability Survey Report

Survey Results

Respondent Snapshot

Property Taxpayers

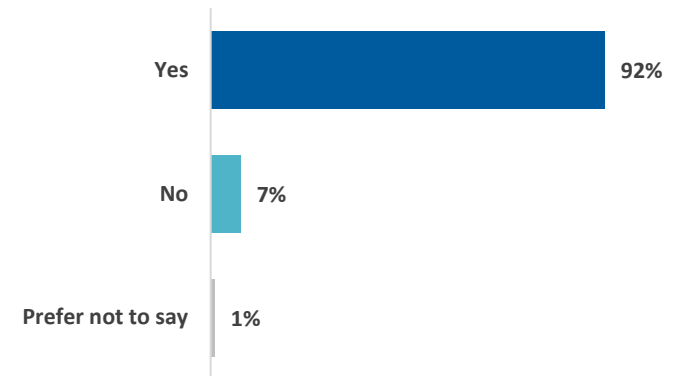
Q1. Do you currently pay residential property taxes?

- Nine out of ten (92%) survey respondents pay residential property taxes.

- The incidence of being a residential taxpayer increases with household income. Nine out of ten commercial property taxpayers are also residential property taxpayers.**

| | Household Income | | | | | Overall |
|-----|------------------|-------------------|-------------------|--------------------|------------|---------|
| | <\$20,000 | \$20,000-\$40,000 | \$40,000-\$80,000 | \$80,000-\$150,000 | >\$150,000 | |
| Yes | 79% | 86% | 92% | 95% | 98% | 92% |

9 out of 10 Pay Residential Property Taxes



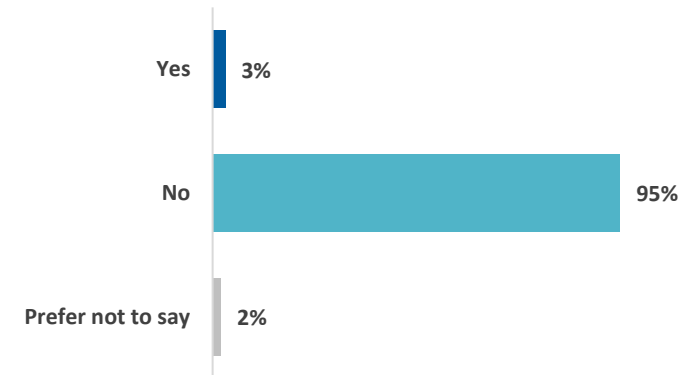
Q2. Do you currently pay commercial property taxes?

- A small percentage (3%) of respondents pay commercial property taxes; the large majority (95%) do not.

- One out of ten respondents with a household income of \$150,000 or more currently pay commercial property taxes.**

| | Household Income | | | | | Overall |
|-----|------------------|-------------------|-------------------|--------------------|------------|---------|
| | <\$20,000 | \$20,000-\$40,000 | \$40,000-\$80,000 | \$80,000-\$150,000 | >\$150,000 | |
| Yes | 3% | 1% | 2% | 3% | 11% | 3% |

Few Respondents Pay Commercial Property Taxes



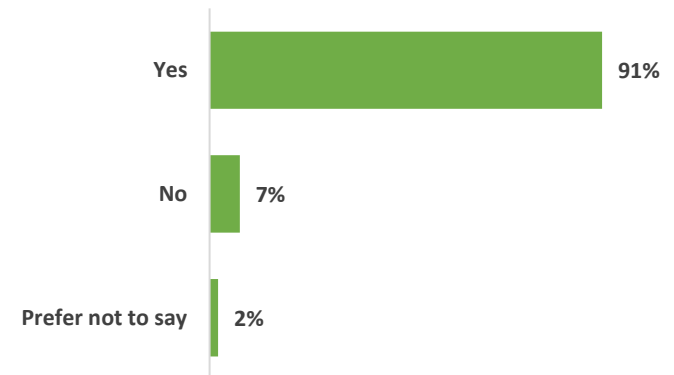
Water Utility Account Holders

Q3. Do you have a water utility account under your name?

- Nine out of ten (91%) respondents have a water utility account under their name.

| | Household Income | | | | | Overall |
|-----|------------------|-------------------|-------------------|--------------------|------------|---------|
| | <\$20,000 | \$20,000-\$40,000 | \$40,000-\$80,000 | \$80,000-\$150,000 | >\$150,000 | |
| Yes | 92% | 90% | 91% | 91% | 94% | 91% |

9 out of 10 Have Water Utility Account Under their Name

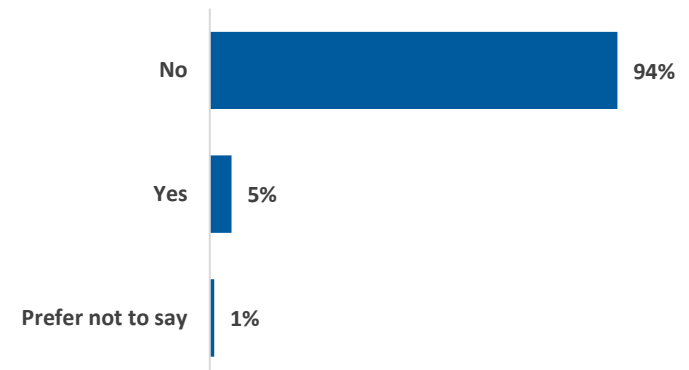


Q4. Do you have more than one water utility account under your name?

- A small percentage (5%) of respondents have more than one water utility account under their name; the large majority (94%) do not.

| | Household Income | | | | | Overall |
|-----|------------------|-------------------|-------------------|--------------------|------------|---------|
| | <\$20,000 | \$20,000-\$40,000 | \$40,000-\$80,000 | \$80,000-\$150,000 | >\$150,000 | |
| Yes | 4% | 2% | 4% | 6% | 9% | 5% |

Few Have More than One Water Utility Account

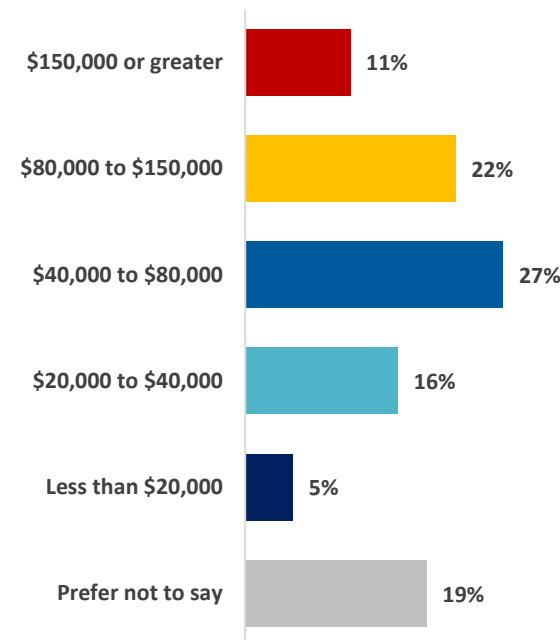


Household Income Levels

Q6. What is the approximate total annual income from all persons in your households?

- Two out of ten (21%) respondents live in households with a total annual income of \$40,000 or less.
- Three out of ten (27%) live in households with a total annual income of \$40,000 to \$80,000.
- Two out of ten (22%) live in households with a total annual income of \$80,000 to \$150,000.
- One in ten (11%) live in households with a total annual income of \$150,000 or more.
- The remaining two out of ten (19%) prefer not to say.

2 out of 10 Live in Low-income Households



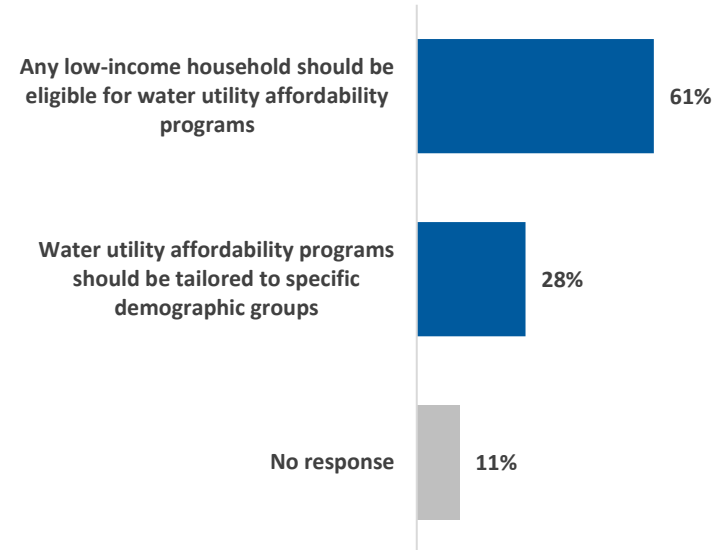
Water Utility Affordability Programs

Target low-income households or specific demographic groups?

Q7. Water utility affordability programs can be designed based on household income or can be targeted to specific demographic groups, like low-income households with children under the age of 18, seniors or people with a disability. Please select the statement you most agree with.

- When asked how water utility affordability programs should be targeted, six out of ten (61%) respondents say any low-income household should be eligible, while 28% say programs should be tailored to specific demographic groups.

6 out of 10 Say Any Low-income Household Should be Eligible



- Lower income respondents (< \$40,000) are much more likely than those with household incomes >\$40,000 to think any low-income household should be eligible for affordability programs.

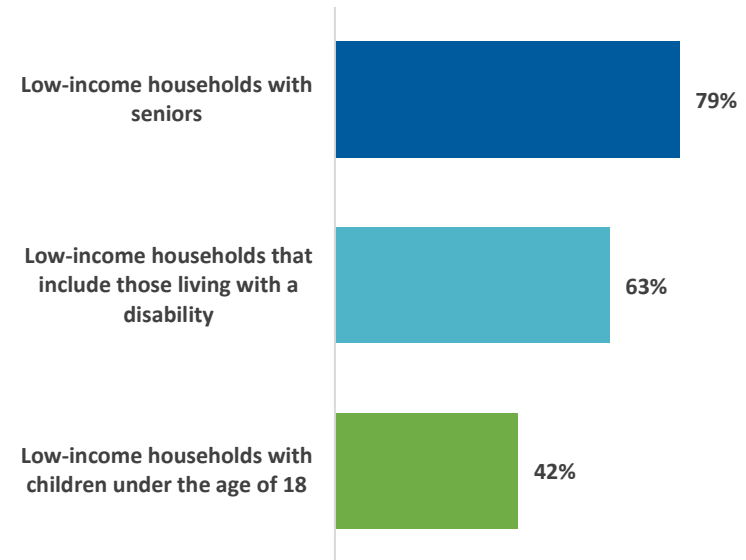
| Perception of Water Utility Affordability Program Target | Do NOT Have Water Utility Account | Annual Household Income | | | | | Overall |
|--|-----------------------------------|-------------------------|-------------------|-------------------|--------------------|------------|---------|
| | | <\$20,000 | \$20,000-\$40,000 | \$40,000-\$80,000 | \$80,000-\$150,000 | >\$150,000 | |
| Any low-income household should be eligible | 72% | 82% | 80% | 65% | 56% | 54% | 61% |
| Programs should be tailored to specific demographic groups | 25% | 14% | 16% | 26% | 34% | 39% | 28% |

Which demographic groups?

Q8. Which demographic groups do you think water utility affordability programs should target?

- Of the 28% who say water utility affordability programs should be tailored to specific demographic groups, the large majority think programs should target low-income households with seniors (79%).
- The majority (63%) also think programs should target low-income households that include those living with a disability.
- Approximately 42% think programs should target low-income households with children under the age of 18.

Who Should Water Affordability Programs Target?

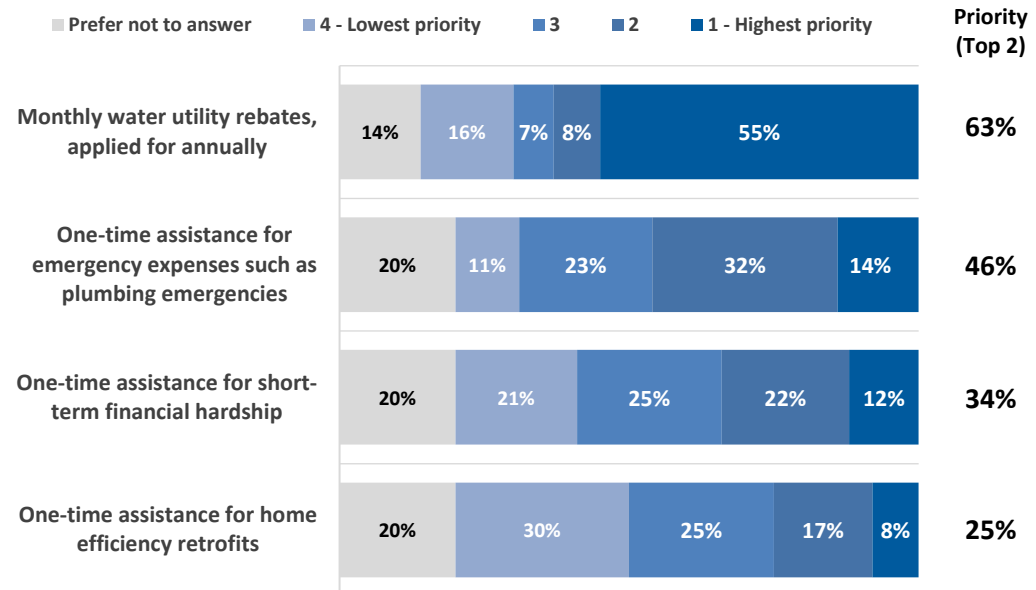


**Multiple response allowed.*

Water Affordability Program Options

Q9. Please rank the following options the City should consider in designing any water utility affordability program, with 1 being your highest priority.

- According to top two box scores (1 and 2 on 4-point scale), most respondents (63%) rank 'monthly water utility rebates, applied for annually' the highest priority.
- Close to half (46%) rank 'one-time assistance for emergency expenses, such as plumbing emergencies' highest.
- A third (34%) rank 'one-time assistance for short-term financial hardship' highest, and a quarter (25%) rank 'one-time assistance for home efficiency retrofits' highest.



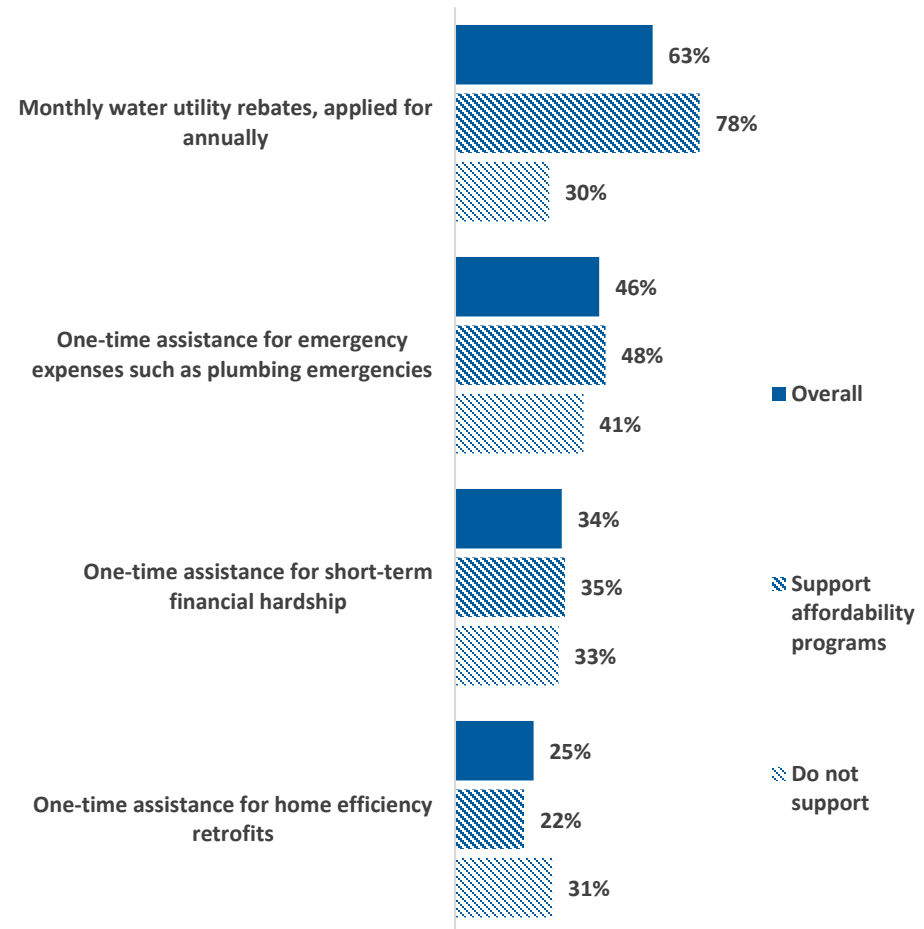
- 'Monthly water utility rebates, applied for annually' is the highest priority across all subgroups—although respondents in lower income households (<\$40,000) are much more likely to rank it the highest. Those with household incomes >\$40,000 are more likely to rank 'one-time assistance for emergency expenses' a high priority; likewise over half of those without a water utility account in their name. Household incomes >\$40,000 are also more likely to rank 'one-time assistance for home efficiency retrofits' a high priority.

| Highest Priority Affordability Program Options: Top 2 Box Scores (1 & 2 combined on 4-point scale) | Do NOT Have Water Utility Account | Annual Household Income | | | | | Overall |
|---|--|-------------------------|-----------------------|-----------------------|------------------------|------------|---------|
| | | <\$20,000 | \$20,000- \$40,000 | \$40,000- \$80,000 | \$80,000- \$150,000 | >\$150,000 | |
| Monthly water utility rebates, applied for annually | 67% | 81% | 78% | 69% | 59% | 59% | 63% |
| One-time assistance for emergency expenses | 57% | 40% | 42% | 48% | 52% | 49% | 46% |
| One-time assistance for short-term financial hardship | 34% | 26% | 31% | 33% | 36% | 43% | 34% |
| One-time assistance for home efficiency retrofits | 21% | 15% | 19% | 25% | 30% | 29% | 25% |

Preferred Options Based on Support/Non-Support of Affordability Programs

- Those who support affordability programs and those who do not support such programs differ on which water utility affordability program option they rank the highest priority.
- Among the 70% who support affordability programs, the highest priority options are:
 - monthly** water utility rebates (78%)
 - one-time assistance for **emergency expenses** (48%)
 - one-time assistance for **short-term financial hardship** (35%)
 - one-time assistance for **home efficiency retrofits** (22%).
- Among the 29% who do not support affordability programs, the highest priority options are:
 - one-time assistance for **emergency expenses** (41%)
 - one-time assistance for **short-term financial hardship** (33%)
 - one-time assistance for **home efficiency retrofits** (31%)
 - monthly** water utility rebates (30%).

Top 2 Box Scores (1 and 2 on 4-point scale, where 1 = highest priority)



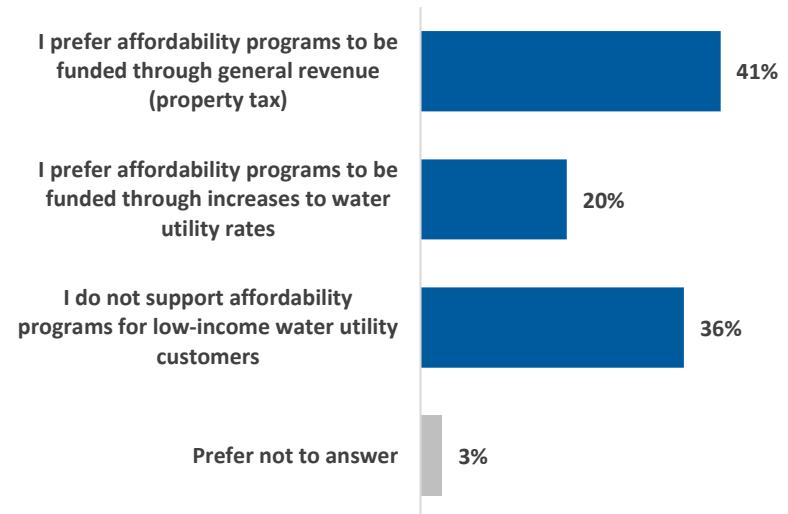
**Multiple response allowed.*

Program Funding Options

Q10. Some municipalities fund these affordability programs directly through a dedicated surcharge or base rate applied to all water utility accounts. Other municipalities fund these programs through general revenue – that is, revenue raised through increases to property tax. Please select the statement you most agree with.

- The largest percentage (41%) of respondents prefer that affordability programs be funded through general revenue (property tax).
- Another 20% prefer that affordability programs be funded through increases to water utility rates.
- More than a third (36%) do not support affordability programs for low-income water utility customers.

4 out of 10 Prefer Affordability Programs Funded by General Revenue



- Generally, respondents in lower income households (<\$40,000) and respondents without a water utility account in their name prefer that affordability programs be funded through general revenue (property tax). There is less support for affordability programs among those with household incomes >\$40,000.

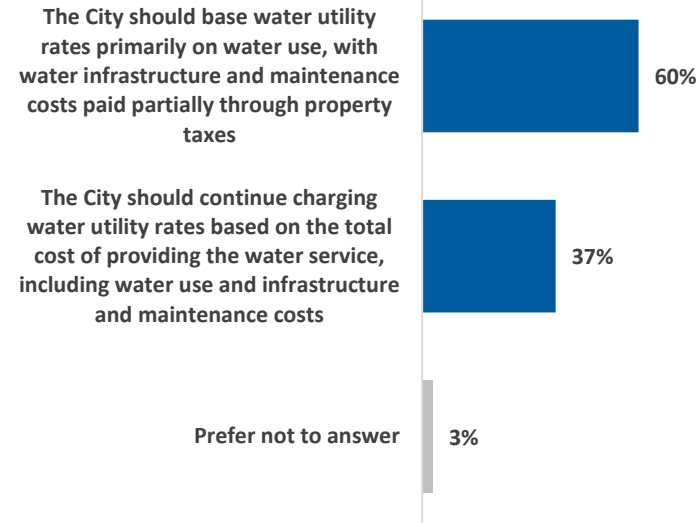
| Preference re: Program Funding Options | Do NOT Have Water Utility Account | Annual Household Income | | | | | Overall |
|---|-----------------------------------|-------------------------|-------------------|-------------------|--------------------|------------|---------|
| | | <\$20,000 | \$20,000-\$40,000 | \$40,000-\$80,000 | \$80,000-\$150,000 | >\$150,000 | |
| I prefer affordability programs to be funded through general revenue (property tax) | 45% | 56% | 59% | 44% | 36% | 35% | 41% |
| I prefer affordability programs to be funded through increases to water utility rates | 26% | 32% | 23% | 21% | 19% | 24% | 20% |
| I do not support affordability programs for low-income water utility customers | 25% | 10% | 15% | 32% | 44% | 39% | 36% |

Water Utility Rates

Q11. Some municipalities, like the City of Regina, take the approach that the utility customer should pay for the entire cost of providing water, including the capital, maintenance and repair costs of infrastructure, as well as the amount of water used. Other municipalities take the approach that the utility customer should pay based primarily on water used and that general revenue (property taxes) should partially cover the capital, maintenance and repair costs of the infrastructure. Please select the statement you most agree with.

- Six out of ten (60%) respondents think the City should base water utility rates primarily on water use, with water infrastructure and maintenance costs paid partially through property taxes.
- Four out of ten (37%) think the City should continue charging water utility rates based on the total cost of providing the water service.

6 out of 10 Prefer Water Utility Rates Based on Water Use



- Most commercial taxpayer respondents think the City should continue charging water utility rates based on the total cost of providing the water service. Most other respondents, including those who do not pay commercial or residential taxes and those without a water utility account in their name, prefer water utility rates based primarily on water use. This preference softens as income levels increase.

| Preferred Approach to Water Utility Rates | Do NOT Have Water Utility Account | Annual Household Income | | | | | Overall |
|--|-----------------------------------|-------------------------|-------------------|-------------------|--------------------|------------|---------|
| | | <\$20,000 | \$20,000-\$40,000 | \$40,000-\$80,000 | \$80,000-\$150,000 | >\$150,000 | |
| The City should base water utility rates primarily on water use, with water infrastructure and maintenance costs paid partially through property taxes | 65% | 72% | 67% | 66% | 57% | 50% | 60% |
| The City should continue charging water utility rates based on the total cost of providing the water service, including water use and infrastructure and maintenance costs | 32% | 25% | 30% | 32% | 41% | 48% | 37% |

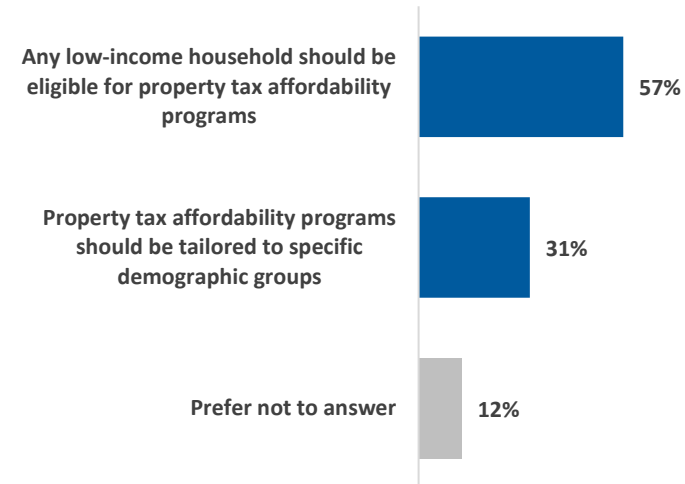
Property Tax Affordability Programs

Target low-income households or specific demographic groups?

Q12. The City of Regina provides more than 60 lines of business that residents use every day to live, move, connect and grow in our community; 65 per cent of the City's annual budget is made up of property tax revenue. In addition to potential affordability programs for low-income water utility customers, the City of Regina is also exploring program options to reduce property taxes for low-income property owners. Please select the statement you most agree with.

- When asked how property tax affordability programs should be targeted, six out of ten (57%) respondents say any low-income household should be eligible, while three out of ten (31%) say programs should be tailored to specific demographic groups.

6 out of 10 Say Any Low-income Household Should Be Eligible



- The majority of respondents across all household income levels (but especially <\$40,000) think any low-income household should be eligible for a property tax affordability program; again, this trend softens as income levels increase. Commercial taxpayer respondents are somewhat divided: five out of ten think property tax affordability programs should be tailored to specific demographic groups vs. four out of ten open to any low-income household.

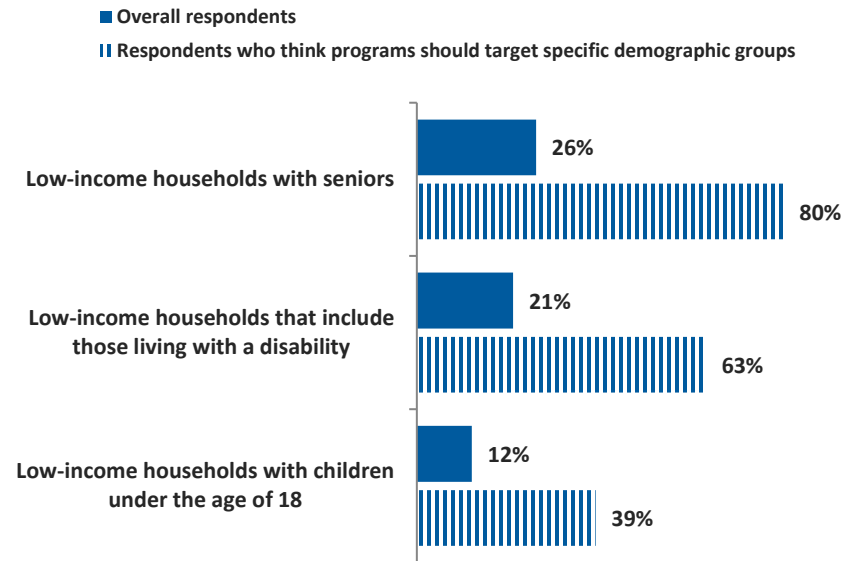
| Perception of Property Tax Affordability Program Target | Pay Commercial Property Taxes | Annual Household Income | | | | | Overall |
|---|-------------------------------|-------------------------|-------------------|-------------------|--------------------|------------|---------|
| | | <\$20,000 | \$20,000-\$40,000 | \$40,000-\$80,000 | \$80,000-\$150,000 | >\$150,000 | |
| Any low-income household should be eligible for property tax affordability programs | 40% | 82% | 80% | 60% | 51% | 47% | 57% |
| Property tax affordability programs should be tailored to specific demographic groups | 46% | 14% | 17% | 31% | 38% | 43% | 31% |

Which demographic groups?

Q13. Which demographic groups do you think property tax affordability programs should be available to?

- Overall, respondents are somewhat divided when asked which demographic groups property tax affordability programs should target.
- The largest percentage (26%) think property tax affordability programs should target low-income households with seniors, 21% low-income households that include those living with a disability and 12% low-income households with children under the age of 18.
- However, among the 31% who say affordability programs should be tailored to specific demographic groups—80% think programs should target low-income households with seniors, 63% low-income households that include those living with a disability and 39% low-income households with children under the age of 18.

Perceptions of Demographic Groups Tax Affordability Programs Should Target



**Multiple response allowed.*

- Respondents across subgroups generally align in terms of perception of which demographic groups property tax affordability programs should target, with the largest percentage identifying seniors, then those living with disabilities, then under 18s. Across most subgroups, nearly twice as many think property tax affordability programs should target low-income households with seniors than low-income households with children under 18.

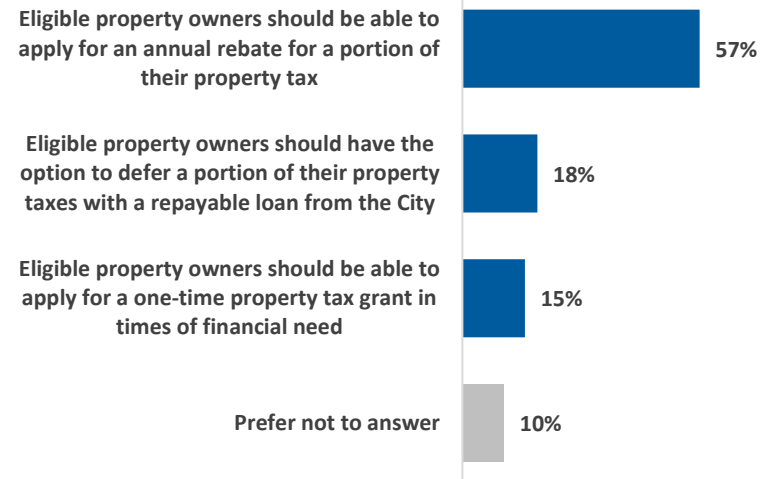
| Perception of Which Demographic Group to Target | Pay Commercial Property Taxes | Annual Household Income | | | | | Overall |
|---|-------------------------------|-------------------------|-------------------|-------------------|--------------------|------------|---------|
| | | <\$20,000 | \$20,000-\$40,000 | \$40,000-\$80,000 | \$80,000-\$150,000 | >\$150,000 | |
| Low-income households with seniors | 35% | 12% | 16% | 27% | 32% | 32% | 26% |
| Low-income households that include those living with a disability | 28% | 10% | 13% | 20% | 28% | 25% | 21% |
| Low-income households with children under the age of 18 | 18% | 6% | 7% | 13% | 16% | 17% | 12% |

Tax Affordability Program Options

Q14. Property tax affordability programs come in different forms. Some programs allow property owners to defer or delay payments. Some programs use rebates or grants to reduce the amount of property taxes. The cost of these programs is covered by the remaining property tax base. Please select the statement that you most agree with.

- More than half (57%) of respondents think eligible property owners should be able to apply for an annual rebate for a portion of their property tax.
- Approximately 18% think eligible property owners should have the option to defer a portion of their property taxes with a repayable loan from the City, while 15% think eligible property owners should be able to apply for a one-time property tax grant in times of financial need.

6 out of 10 Agree With Annual Tax Rebate



**Multiple response allowed.*

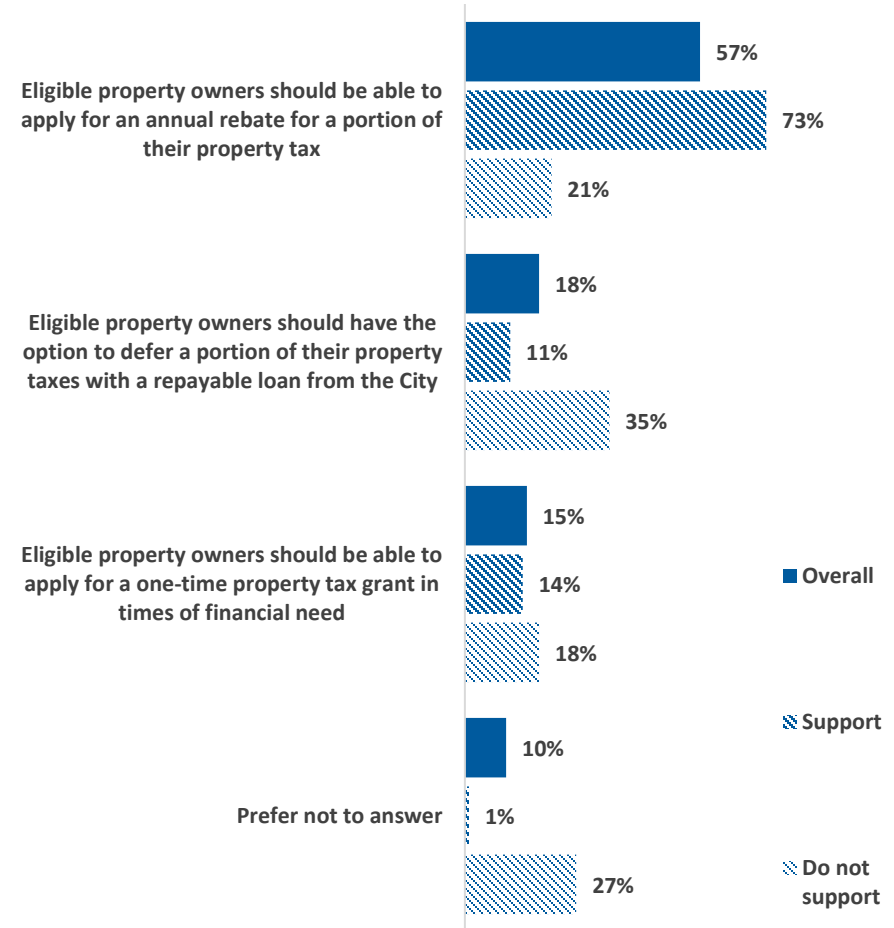
- The large majority of respondents from lower income households (<\$40,000) think eligible property owners should be able to apply for an annual rebate for a portion of their property tax; most of those with household incomes of \$40,000-\$80,000 agree. Commercial property taxpayers and those with household incomes >\$80,000 are less likely to agree, but more likely to think eligible property owners should have the option to defer a portion of their property taxes with a repayable loan from the City.

| Perception of Eligibility for Property Tax Rebates and Grants | Pay Commercial Property Taxes | Annual Household Income | | | | | Overall |
|--|-------------------------------|-------------------------|-------------------|-------------------|--------------------|------------|---------|
| | | <\$20,000 | \$20,000-\$40,000 | \$40,000-\$80,000 | \$80,000-\$150,000 | >\$150,000 | |
| Eligible property owners should be able to apply for an annual rebate for a portion of their property tax | 44% | 89% | 81% | 62% | 46% | 45% | 57% |
| Eligible property owners should have the option to defer a portion of their property taxes with a repayable loan from the City | 28% | 3% | 5% | 15% | 26% | 30% | 18% |
| Eligible property owners should be able to apply for a one-time property tax grant in times of financial need | 13% | 5% | 10% | 16% | 19% | 16% | 15% |

Preferred Options Based on Support/Non-Support of Affordability Programs

- Those who support affordability programs and those who do not differ on which option they most agree with.
- Among the 70% who support affordability programs:
 - 73% think eligible property owners should be able to apply for an **annual rebate** for a portion of their property tax
 - 14% think eligible property owners should be able to apply for a **one-time property tax grant** in times of financial need
 - 11% think eligible property owners should have the option to **defer a portion of their property taxes** with a repayable loan from the City
- Among the 29% who do not support property tax affordability programs:
 - 35% think eligible property owners should have the option to **defer a portion of their property taxes** with a repayable loan from the City
 - 21% think eligible property owners should be able to apply for an **annual rebate** for a portion of their property tax
 - 18% think eligible property owners should be able to apply for a **one-time property tax grant** in times of financial need
 - 27% prefer not to answer this question

Opinion Differs Based on Support/Non-Support of Affordability Programs



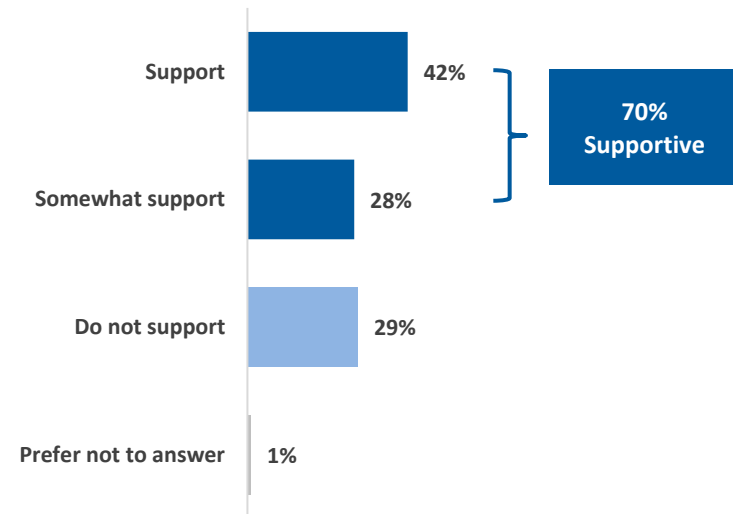
**Multiple response allowed; charts may not total 100% due to rounding*

Support for Affordability Programs

Q15. Now that you know more about low-income water utility and taxpayer affordability program options, please indicate your level of support for affordability programs?

- Seven out of ten (70%) respondents are supportive of affordability programs, including 42% supportive and 28% somewhat supportive.
- Three out of ten (29%) do not support low-income water utility and taxpayer affordability programs.

7 out of 10 Support Affordability Programs



- The large majority of respondents from lower income households (<\$40,000) and those without a water utility account in their name support low-income water utility and taxpayer affordability programs. Most of those with household incomes >\$40,000 also support affordability programs, although support softens as income increases. At just over half, respondents who pay commercial property taxes are the least supportive.

| Support for Low-Income Water Utility & Property Tax Affordability Programs | Pay Commercial Property Taxes | Do NOT Have Water Utility Account | Annual Household Income | | | | | Overall |
|--|-------------------------------|-----------------------------------|-------------------------|-------------------|-------------------|--------------------|------------|---------|
| | | | <\$20,000 | \$20,000-\$40,000 | \$40,000-\$80,000 | \$80,000-\$150,000 | >\$150,000 | |
| Support/Somewhat support | 54% | 80% | 93% | 92% | 74% | 62% | 65% | 70% |
| Do not support | 45% | 19% | 5% | 7% | 26% | 38% | 34% | 29% |

Who should pay more?

Q16. Do you agree non-residential properties should pay more property tax than residential properties?

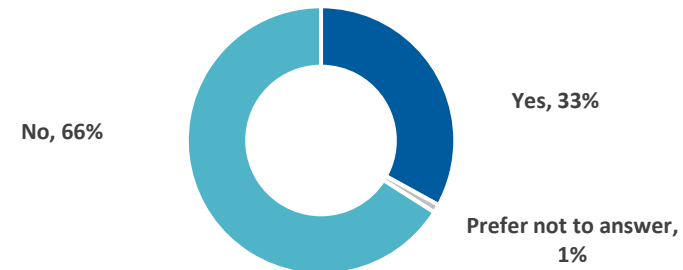
- The large majority (82%) of respondents agree that non-residential properties should pay more property tax than residential properties.

8 out of 10 Agree non-Residential Properties Should Pay More



- Respondents who pay commercial property taxes are much less likely to agree that non-residential properties should pay more property tax than residential properties: 33% agree while 66% disagree.

3 out of 10 Commercial Taxpayers Agree



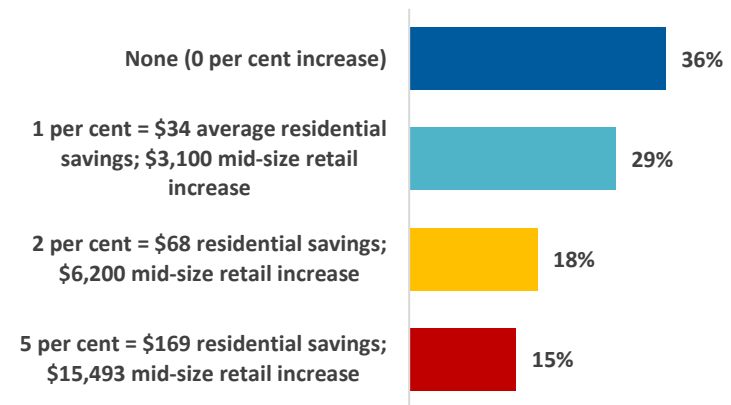
| Support for Low-Income Water Utility & Property Tax Affordability Programs | Pay Commercial Property Taxes | Annual Household Income | | | | | Overall |
|--|-------------------------------|-------------------------|-------------------|-------------------|--------------------|------------|---------|
| | | <\$20,000 | \$20,000-\$40,000 | \$40,000-\$80,000 | \$80,000-\$150,000 | >\$150,000 | |
| Yes | 33% | 79% | 85% | 86% | 83% | 78% | 82% |

Share of Taxes

Q17. In 2021, 36 per cent of municipal property tax in the City of Regina will be paid by just over 5,000 non-residential properties. The remaining 64 per cent will be paid by 83,000 residential properties. This means that increasing the non-residential share by 1 per cent would result in an annual savings of \$32 for the average residential homeowner and an annual tax increase of \$3,100 for a mid-sized retail store. Given this, what increase over 36 per cent would you support for non-residential properties?

- Four out of ten (36%) respondents would not support any increase over 36 per cent for non-residential properties (none, 0 per cent increase).
- Three out of ten (29%) would support a 1 per cent increase over 36 per cent, which would equal \$34 average residential savings and \$3,100 mid-size retail increase
- Another 18% would support a 2 per cent increase over 36 per cent, for \$68 residential savings and \$6,200 mid-size retail increase, while 15% would support a 5 per cent increase over 36 per cent, for \$169 residential savings and \$15,493 mid-size retail increase.

4 out of 10 Do Not Support Any Increase Over 36%



- The large majority of respondents who pay commercial property taxes would not support any increase over 36% (none, 0 per cent increase) for non-residential properties. The majority of respondents across income groups would support either a zero per cent or 1 per cent increase.

| Preferred Approach to Property Tax Increase | Pay Commercial Property Taxes | Annual Household Income | | | | | Overall |
|---|-------------------------------|-------------------------|-------------------|-------------------|--------------------|------------|---------|
| | | <\$20,000 | \$20,000-\$40,000 | \$40,000-\$80,000 | \$80,000-\$150,000 | >\$150,000 | |
| None (0 per cent increase) | 74% | 26% | 27% | 33% | 38% | 49% | 36% |
| 1 per cent = \$34 average residential savings; \$3,100 mid-size retail increase | 8% | 29% | 32% | 31% | 29% | 25% | 29% |
| 2 per cent = \$68 residential savings; \$6,200 mid-size retail increase | 10% | 20% | 22% | 20% | 17% | 14% | 18% |
| 5 per cent = \$169 residential savings; \$15,493 mid-size retail increase | 8% | 22% | 17% | 14% | 14% | 11% | 15% |

Postal Code Mapping

Q. What is your postal code?

The map below shows the distribution of respondent postal codes throughout Regina.

