BYLAW NO. 2022-26

THE EDUCATION PROPERTY TAX BYLAW, 2022

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

1 The purpose of this Bylaw is to authorize the City of Regina to levy and collect education property taxes on all the taxable assessments in the City for the benefit of the Board of Education of the Regina School Division No. 4 and the Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan.

Authority

2 The authority for this Bylaw is section 253 of *The Cities Act* and sections 4, 6, 7, 9 and 10 of *The Education Property Tax Act*.

Definitions

3 In this Bylaw:

(a) **"agricultural property class"** means the agricultural property class as defined in the regulations;

(b) **"City"** means the municipal corporation of the City of Regina or where the context requires the geographical area within the city limits;

(c) **"commercial and industrial property class"** means the commercial and industrial property class as defined in the regulations;

(d) **"education property tax"** means the school tax or education property tax as defined in *The Education Property Tax Act*;

(e) **"regulations"** means *The Education Property Tax Regulations*;

(f) **"residential property class"** means the residential property class as defined in the regulations;

(g) **"resource property class"** means the resource property class as defined in the regulations;

(h) **"separate school division tax"** means the separate school division tax as defined in *The Education Property Tax Act.*

Approved as to form this _____ day of _____, 20__.

City Solicitor

Mill Rates

4 The City is hereby authorized to impose an education property tax on all taxable assessments in the City on behalf of the Government of Saskatchewan for the benefit of the Board of Education of the Regina School Division No. 4 at the following rates for 2022:

(a)	agricultural property class	1.42 mills
(b)	residential property class	4.54 mills
(c)	commercial and industrial property class	6.86 mills
(d)	resource property class	9.88 mills

5 The City is hereby authorized to impose a separate school division tax on all taxable assessments in the City on behalf of and for the benefit of the Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan at the following rates for 2022:

(a)	agricultural property class	1.42 mills
(b)	residential property class	4.54 mills
(c)	commercial and industrial property class	6.86 mills
(d)	resource property class	9.88 mills

Mill Rate Factors

6 The mill rate factors set pursuant to Bylaw 2022-25, *The Regina Property Tax Bylaw, 2022* shall not apply to the tax required to be levied pursuant to *The Education Property Tax Act.*

7 This Bylaw comes into force on the day of passage.

READ A FIRST TIME THIS 20th DAY OF April 2022.
READ A SECOND TIME THIS 20th DAY OF April 2022.
READ A THIRD TIME AND PASSED THIS 20th DAY OF April 2022.

Mayor

City Clerk (SEAL)

CERTIFIED A TRUE COPY

City Clerk

ABSTRACT

BYLAW NO. 2022-26

THE EDUCATION PROPERTY TAX BYLAW, 2022

PURPOSE:	This Bylaw authorizes the City to levy and collect taxes on all taxable assessments in the City for the benefit of the Board of Education of the Regina School Division No. 4 and the Board of Education of the Regina Roman Catholic School Division No. 81 of Saskatchewan.
ABSTRACT:	This Bylaw allows the City to levy and collect taxes on property in the City in accordance with the mill rates set by the Ministry of Education and the Board of Education of the Regina Roman Catholic School Division No. 81 of Saskatchewan.
STATUTORY AUTHORITY:	Section 253 of *The Cities Act* and sections 4, 6, 7, 9 and 10 of *The Education Property Tax Act*
MINISTER'S APPROVAL:	n/a
PUBLIC HEARING:	n/a
PUBLIC NOTICE:	n/a
REFERENCE:	Executive Committee, April 13, 2022, EX22-46 and EX22-47. We will provide a revised Abstract with the relevant report number once the City Council agenda of April 20, 2022 has been posted.
AMENDS/REPEALS:	New bylaw
CLASSIFICATION:	Administrative
INITIATING DIVISION:	Financial Strategy and Sustainability
INITIATING DEPARTMENT:	Assessment & Property Revenue Services