

BYLAW NO. 2016-15

THE PROPERTIES EXEMPT FROM TAXATION AS A RESULT OF THE 2013  
MUNICIPAL BOUNDARY ALTERATION BYLAW, 2016

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

**Purpose**

- 1 The purpose of this Bylaw is to exempt certain properties which were annexed into the City of Regina as a result of the 2013 municipal boundary alteration from property taxes in whole or in part for the 2016 financial year.

**Authority**

- 2 The authority for this Bylaw is subsection 262(3) of *The Cities Act*.

**Definitions**

- 3 In this Bylaw:

“**Commercial Corridor Lands**” means those lands listed in Schedule “A” to this Bylaw;

“**Lands Within the 300,000 Growth Plan**” means those lands listed in Schedule “B” to this Bylaw; and

“**Lands Beyond the 300,000 Growth Plan**” means those lands listed in Schedule “C” to this Bylaw.

**Calculation of Exemption**

- 4 The owners or occupants of the Commercial Corridor Lands, the Lands Within the 300,000 Growth Plan and the Lands Beyond the 300,000 Growth Plan are partially exempted from payment of property tax payable by the owner or occupant of the land and improvements as outlined in the respective Schedules “A”-“C” to this Bylaw.

- 5 The exemptions in this Bylaw shall:

- (a) apply only to taxes assessed in 2016 on land or improvements; and
- (b) not include special taxes, local improvement levies, public utility charges, development fees or other such charges imposed by the City or other taxing authority.

- 6 The City Assessor shall conclusively determine the scope and extent of any exemption.

Approved as to form this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.  
\_\_\_\_\_  
City Solicitor

7 This Bylaw comes into force on January 1, 2016.

READ A FIRST TIME THIS 29<sup>th</sup> DAY OF March 2016.

READ A SECOND TIME THIS 29<sup>th</sup> DAY OF March 2016.

READ A THIRD TIME AND PASSED THIS 29<sup>th</sup> DAY OF March 2016.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
(SEAL)

CERTIFIED A TRUE COPY

\_\_\_\_\_  
City Clerk

## SCHEDULE "A"

**Commercial Corridor Lands  
Partially Exempted from Property Tax – Five Year Phase In <sup>1</sup>**

**Appendix A - Commercial Corridor Annexation Tax Exemptions**

<b>Account</b>	<b>Civic Address</b>	<b>Assessed Value</b>	<b>% Exempt</b>	<b>Foregone Municipal Tax</b>	<b>Total Foregone Tax</b>
10268941	601 CONDIE ROAD	7,400	33.36%	31.47	55.06
10268897	1101 CONDIE ROAD	760,400	22.31%	2,162.61	3,783.58
10268078	1201 CONDIE ROAD	1,020,000	29.57%	3,844.93	6,726.86
10268935	9800 DEWDNEY AVENUE	5,017,500	34.62%	22,143.78	43,535.74
10269001	1701 KENNEDY STREET	1,515,000	34.08%	6,581.88	11,515.26
10268997	4000 E VICTORIA AVENUE	6,036,300	18.54%	14,266.52	24,959.87
10268077	4001 E VICTORIA AVENUE	5,032,700	18.24%	11,702.08	20,473.27
10268975	4150 E VICTORIA AVENUE	2,839,200	13.87%	5,020.07	8,782.82
10268139	4200 E VICTORIA AVENUE	565,400	28.70%	2,068.60	3,619.10
10268141	4330 E VICTORIA AVENUE	530,900	27.24%	1,843.56	3,225.38
10268982	4500 E VICTORIA AVENUE	2,824,300	21.94%	6,795.81	11,839.35
10268140	4600 E VICTORIA AVENUE	932,100	22.52%	2,675.89	4,681.58
10268992	4601 E VICTORIA AVENUE	200,174	31.53%	442.13	578.95
10268143	4750 E VICTORIA AVENUE	2,222,400	19.01%	5,385.69	9,422.49
10269034	4850 E VICTORIA AVENUE	2,892,400	21.64%	7,979.08	13,959.73
10268142	5050 E VICTORIA AVENUE	3,369,600	24.49%	10,519.73	18,404.70
10269444	5200 E VICTORIA AVENUE	3,242,600	27.03%	10,512.80	18,362.55
10269032	1700 ZINKHAN STREET	1,798,600	34.58%	7,928.61	13,871.44
<b>Commercial Corridor Totals:</b>				<b>121,905</b>	<b>217,798</b>
		<b>40,806,974</b>			

<sup>1</sup> The intention as resolved by City Council pursuant to CM13-14 is that tax mitigation for properties identified within the Commercial Corridor where, on the date of boundary alteration, the main property use is commercial or industrial should include a phase-in of the tax change between RM tax levels to City tax levels over five years. Upon the effective date of the boundary alteration, property taxes applicable to these properties will not exceed the RM taxation amount for the first year (2014). The amount of the exemption will decrease each year by 20% over the next four years (2015-2018) so that in year six following the boundary alteration (2019) the properties will be subject to City property taxation levels. Eligibility for any exemption will expire either over the suggested time frame, when development occurs on a particular property or otherwise at the annual discretion of City Council.

SCHEDULE "B"

Lands Within the 300,000 Growth Plan  
Partially Exempted from Property Tax – Five Year Fixed Tax Mitigation

Appendix B - Lands Within the 300,000 Growth Plan

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Total Foregone Tax
10268073	4800 ARMOUR ROAD	143,800	90.87%	915.13	1,198.33
10268955	5000 ARMOUR ROAD	241,500	67.80%	1,147.79	1,502.99
10268952	5800 ARMOUR ROAD	287,100	63.42%	1,276.57	1,671.62
10269420	4500 CAMPBELL STREET	345,100	60.12%	1,454.63	1,904.79
10268134	4800 CAMPBELL STREET	145,000	89.59%	910.24	1,191.93
10268098	4820 CAMPBELL STREET	32,600	15.33%	34.98	45.81
10268135	605 CONDIE ROAD	248,600	67.16%	1,170.36	1,532.55
10268147	1300 N COURTNEY STREET	1,649,610	97.05%	11,223.70	14,697.07
10268772	1400 N COURTNEY STREET	154,500	86.22%	933.16	1,221.95
10268149	1550 N COURTNEY STREET	911,700	31.92%	1,726.57	2,905.89
10268977	1600 N COURTNEY STREET	154,500	86.61%	937.38	1,227.47
10290538	1710 N COURTNEY STREET	138,100	93.06%	900.42	1,179.07
10269249	1750 N COURTNEY STREET	156,400	86.00%	942.83	1,234.60
10268773	1760 N COURTNEY STREET	785,100	52.05%	2,419.74	4,083.57
10269002	4001 E DEWDNEY AVENUE	206,800	73.50%	1,065.33	1,395.01
10269240	5201 E DEWDNEY AVENUE	405,600	26.49%	728.09	1,004.94
10268898	10000 DEWDNEY AVENUE	206,900	73.53%	1,065.77	1,395.59
10268080	10600 DEWDNEY AVENUE	257,700	66.31%	1,197.80	1,568.49
10269161	11400 DEWDNEY AVENUE	255,400	66.26%	1,185.92	1,552.93

SCHEDULE "B"

Lands Within the 300,000 Growth Plan  
Partially Exempted from Property Tax – Five Year Fixed Tax Mitigation <sup>2</sup>

**Appendix B - Lands Within the 300,000 Growth Plan**

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Total Foregone Tax
10269248	12400 DEWDNEY AVENUE	242,900	67.97%	1,156.74	1,514.72
10268744	13000 DEWDNEY AVENUE	384,700	42.24%	1,138.87	1,491.31
10268743	600 FLEMING ROAD	253,200	66.65%	1,182.71	1,548.72
10269421	4245 GARRY STREET	16,200	14.85%	16.85	22.07
10268133	4820 GARRY STREET	32,600	15.33%	34.98	45.81
10272004	600 PINKIE ROAD	215,800	72.01%	1,088.72	1,425.64
10269452	1301 N PINKIE ROAD	259,700	66.23%	1,205.64	1,578.75
10268088	5813 SECORD AVENUE	19,500	21.31%	29.07	38.07
10269403	4801 E VICTORIA AVENUE	244,700	67.54%	1,158.03	1,516.41
<b>300,000 Population Totals:</b>				<b>38,248</b>	<b>51,696</b>
		<b>8,395,310</b>			

<sup>2</sup> The intention as resolved by City Council pursuant to CM13-14 is that tax mitigation for the properties identified as being located within the City's 300,000 growth plan should include an assessment exemption that will keep their property tax levels equal to what they would have paid in the RM for five years following boundary alteration. The exemption amount applied in the first year (2014) will serve as the base for taxation in years two to five (2015-2018). After five years the exemption will expire and the properties will be subject to City property taxation levels. Eligibility for any exemption will expire either over the suggested time frame, when development occurs on a particular property or otherwise at the annual discretion of City Council.

## SCHEDULE "C"

**Lands Beyond the 300,000 Growth Plan  
Partially Exempted from Property Tax – Long Term Tax Mitigation<sup>3</sup>**

**Appendix C - Lands Beyond the 300,000 Growth Plan**

<b>Account</b>	<b>Civic Address</b>	<b>Assessed Value</b>	<b>% Exempt</b>	<b>Foregone Municipal Tax</b>	<b>Foregone Tax</b>	<b>Total</b>
10269919	6500 26TH AVENUE	36,200	95.77%	242.95	318.13	318.13
10269307	6501 26TH AVENUE	27,100	94.35%	179.21	234.66	234.66
10268615	6500 28TH AVENUE	27,100	94.35%	179.21	234.66	234.66
10268381	6501 28TH AVENUE	36,100	95.75%	241.67	316.46	316.46
10269859	6501 29TH AVENUE	19,400	92.06%	124.39	162.88	162.88
10268166	5800 31ST AVENUE	9,700	20.57%	13.90	18.20	18.20
10269453	9000 9TH AVENUE N	330,800	42.32%	942.05	1,313.43	1,313.43
10268137	9001 9TH AVENUE N	924,300	48.69%	3,169.87	5,170.75	5,170.75
10268996	9300 9TH AVENUE N	261,500	66.44%	1,217.94	1,594.85	1,594.85
10268086	9801 9TH AVENUE N	399,400	49.07%	1,373.68	1,798.79	1,798.79
10268942	11601 9TH AVENUE N	220,800	83.31%	1,289.29	1,688.29	1,688.29
10269920	3800 ABBOTT STREET	25,300	15.20%	26.94	35.27	35.27
10269976	3801 ABBOTT STREET	36,200	15.38%	39.02	51.09	51.09
10269309	3900 ABBOTT STREET	27,100	15.24%	28.95	37.91	37.91
10269310	3901 ABBOTT STREET	27,100	15.24%	28.95	37.91	37.91
10268609	4020 ABBOTT STREET	10,800	14.37%	10.81	14.15	14.15
10268671	4037 ABBOTT STREET	10,800	14.37%	10.81	14.15	14.15
10268467	4069 ABBOTT STREET	1,800	70.96%	8.15	10.67	10.67
10269461	4101 ABBOTT STREET	14,400	14.74%	14.84	19.43	19.43
10268153	6700 ARMOUR ROAD	225,600	70.49%	1,114.27	1,459.10	1,459.10
10268774	7801 ARMOUR ROAD	779,100	51.30%	2,375.59	3,987.44	3,987.44
10269162	8201 ARMOUR ROAD	259,200	66.37%	1,205.65	1,578.76	1,578.76
10269961	3800 BELMONT STREET	36,200	15.38%	39.02	51.09	51.09
10269994	3801 BELMONT STREET	78,200	21.68%	118.84	155.62	155.62
10269341	3900 BELMONT STREET	27,100	15.24%	28.95	37.91	37.91
10269372	3901 BELMONT STREET	27,100	15.24%	28.95	37.91	37.91
10268587	4021 BELMONT STREET	14,400	14.74%	14.84	19.43	19.43

SCHEDULE "C"

Lands Beyond the 300,000 Growth Plan  
Partially Exempted from Property Tax – Long Term Tax Mitigation <sup>3</sup>

Appendix C - Lands Beyond the 300,000 Growth Plan

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Total Foregone Tax
10268454	4028 BELMONT STREET	21,700	15.10%	22.91	30.00
10268944	4053 BELMONT STREET	12,600	14.58%	12.82	16.79
10268184	4117 BELMONT STREET	21,700	15.10%	22.91	30.00
10268537	4201 BELMONT STREET	19,400	12.63%	17.07	22.36
10269141	3300 CAMPBELL STREET	254,800	67.18%	1,199.82	1,571.13
10269058	3500 CAMPBELL STREET	456,800	31.88%	986.08	1,615.70
10272977	3600 CAMPBELL STREET	219,200	49.59%	1,385.71	2,424.35
10268567	4044 CAMPBELL STREET	16,200	14.85%	16.85	22.07
10268864	4112 CAMPBELL STREET	12,600	14.58%	12.82	16.79
10268927	4200 CAMPBELL STREET	14,400	14.74%	14.84	19.43
10269430	4244 CAMPBELL STREET	16,200	14.85%	16.85	22.07
10269119	4300 CAMPBELL STREET	18,000	14.95%	18.87	24.71
10269410	3801 CARLTON STREET	36,200	15.38%	39.02	51.09
10269477	3900 CARLTON STREET	27,100	15.24%	28.95	37.91
10269492	3901 CARLTON STREET	18,100	14.95%	18.87	24.71
10269093	4021 CARLTON STREET	27,100	15.24%	28.95	37.91
10268444	4040 CARLTON STREET	18,100	14.95%	18.87	24.71
10268208	4108 CARLTON STREET	10,800	14.37%	10.81	14.51
10268198	4140 CARLTON STREET	18,000	14.95%	18.87	24.71
10269390	4200 CARLTON STREET	10,800	14.37%	10.81	14.51
10268150	1950 N COURTNEY STREET	155,800	86.29%	941.61	1,233.01
10268886	2200 N COURTNEY STREET	910,300	36.84%	1,978.76	3,357.44
10269455	3801 COURTNEY STREET	673,800	41.22%	1,946.85	2,549.34
10268981	4800 E DEWDNEY AVENUE	1,108,300	35.97%	2,555.42	3,838.13
10269902	3800 DONALD STREET	36,100	14.96%	37.76	49.45

## SCHEDULE "C"

**Lands Beyond the 300,000 Growth Plan  
Partially Exempted from Property Tax – Long Term Tax Mitigation <sup>3</sup>**

**Appendix C - Lands Beyond the 300,000 Growth Plan**

<b>Account</b>	<b>Civic Address</b>	<b>Assessed Value</b>	<b>% Exempt</b>	<b>Foregone Municipal Tax</b>	<b>Total Foregone Tax</b>
10268518	3809 DONALD STREET	14,400	14.74%	14.84	19.43
10268656	3841 DONALD STREET	18,100	14.95%	18.87	24.71
10268274	3901 DONALD STREET	27,100	15.24%	28.95	37.91
10268492	3920 DONALD STREET	18,100	14.95%	18.87	24.71
10268810	4021 DONALD STREET	27,100	15.24%	28.95	37.91
10268399	4112 DONALD STREET	10,800	14.37%	10.81	14.15
10269508	4121 DONALD STREET	10,800	14.37%	10.81	14.15
10268508	3821 ELLICE STREET	19,900	15.03%	20.88	27.34
10268718	3848 ELLICE STREET	14,400	14.74%	14.84	19.43
10268289	3900 ELLICE STREET	27,100	15.24%	28.95	37.91
10268815	3901 ELLICE STREET	14,400	14.74%	14.84	19.43
10269024	3933 ELLICE STREET	12,600	14.58%	12.82	16.79
10268796	4020 ELLICE STREET	27,100	15.24%	28.95	37.91
10268220	4101 ELLICE STREET	28,900	14.74%	29.69	38.88
10269296	4200 ELLICE STREET	19,400	92.06%	124.39	162.88
10268648	3821 FORT STREET	18,100	57.48%	72.55	95.00
10268701	3840 FORT STREET	18,100	14.95%	18.87	24.71
10268912	3916 FORT STREET	19,900	15.03%	20.88	27.34
10268622	3921 FORT STREET	12,600	14.58%	12.82	16.79
10269538	4036 FORT STREET	10,800	14.37%	10.81	14.15
10268409	4100 FORT STREET	36,100	14.96%	37.76	49.45
10268828	4101 FORT STREET	36,100	14.96%	37.76	49.45
10268375	4200 FORT STREET	10,800	14.37%	10.81	14.15
10269061	4201 FORT STREET	19,400	12.63%	17.07	22.36
10268629	3900 GARRY STREET	21,700	15.10%	22.91	30.00
10269006	4036 GARRY STREET	18,000	14.95%	18.87	24.71
10268885	4100 GARRY STREET	36,100	14.96%	37.76	49.45



SCHEDULE "C"

Lands Beyond the 300,000 Growth Plan  
Partially Exempted from Property Tax – Long Term Tax Mitigation <sup>3</sup>

Appendix C - Lands Beyond the 300,000 Growth Plan

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Total Foregone Tax
10269072	4200 GARRY STREET	19,400	12.63%	17.07	22.36
10268156	4301 GARRY STREET	18,000	14.95%	18.87	24.71
10268641	5900 PARLIAMENT AVENUE	9,700	20.57%	13.90	18.20
10268823	5920 PARLIAMENT AVENUE	9,700	20.57%	13.90	18.20
10268257	6001 PARLIAMENT AVENUE	9,700	20.57%	13.90	18.20
10268775	6101 PARLIAMENT AVENUE	19,500	21.31%	29.07	38.07
10268616	6116 PARLIAMENT AVENUE	11,700	21.06%	17.18	22.50
10268482	6200 PARLIAMENT AVENUE	19,500	21.31%	29.07	38.07
10269083	6201 PARLIAMENT AVENUE	19,500	21.31%	29.07	38.07
10269352	6300 PARLIAMENT AVENUE	19,500	21.31%	29.07	38.07
10269035	6301 PARLIAMENT AVENUE	19,500	21.31%	29.07	38.07
10269331	6400 PARLIAMENT AVENUE	19,500	21.31%	29.07	38.07
10268589	6401 PARLIAMENT AVENUE	19,500	21.31%	29.07	38.07
10269257	6500 PARLIAMENT AVENUE	19,500	21.31%	29.07	38.07
10268599	6501 PARLIAMENT AVENUE	19,500	21.31%	29.07	38.07
10272003	100 N PINKIE ROAD	331,100	69.32%	1,609.19	2,107.18
10269047	400 PINKIE ROAD	5,926,500	58.33%	44,068.43	77,099.55
10268151	1801 N PINKIE ROAD	398,100	42.76%	1,193.23	1,562.50
10269150	6000 E PRIMROSE GREEN DRIVE	5,100	50.59%	18.06	23.65
10269053	6100 E PRIMROSE GREEN DRIVE	167,800	6.49%	138.82	242.88
10269151	6200 E PRIMROSE GREEN DRIVE	3,850.00	62.22%	30,399.10	53,110.84
10268974	6201 E PRIMROSE GREEN DRIVE	2,717.600	50.89%	17,630.13	30,844.64
10268072	1101 PRINCE OF WALES DRIVE	139,100	91.99%	897.09	1,174.71
10268964	500 TOWER ROAD	141,800	47.12%	467.92	612.73
10269247	2331 TOWER ROAD	437,100	54.38%	1,586.35	2,240.07
MULTIPLE	2501 – 3201 TOWER ROAD	515,200	66.62%	2,237.10	3,270.20
10269241	3601 TOWER ROAD	641,400	49.19%	1,994.24	3,058.29

SCHEDULE “C”

Lands Beyond the 300,000 Growth Plan  
Partially Exempted from Property Tax – Long Term Tax Mitigation <sup>3</sup>

**Appendix C - Lands Beyond the 300,000 Growth Plan**

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Total Foregone Tax
10268146	4201 TOWER ROAD	417,700	65.92%	2,512.23	4,295.76
10269055	4301 TOWER ROAD	414,900	26.22%	648.85	1,083.32
10268154	5601 E VICTORIA AVENUE	179,000	79.37%	995.61	1,303.72
<b>Beyond 300,000 Population Totals:</b>		<b>25,110,900</b>		<b>132,910.97</b>	<b>220,918.99</b>

<sup>3</sup> The intention as resolved by City Council pursuant to CM13-14 is that tax mitigation for the properties identified as being located beyond the City’s 300,000 growth plan should include an assessment exemption that will keep their property tax levels equal to what they would have paid in the RM for a period up to fifteen years following boundary alteration. The exemption amount applied in the first year (2014) will serve as the base for taxation in years two to five (2015-2018). A similar exemption would continue to be recommended on an annual basis for up to 15 years following the boundary alteration (2028). Eligibility for any exemption will expire either over the suggested time frame, when development occurs on a particular property or otherwise at the annual discretion of City Council.

ABSTRACT

BYLAW NO. 2016-15

THE PROPERTIES EXEMPT FROM TAXATION AS A RESULT OF THE 2013  
MUNICIPAL BOUNDARY ALTERATION BYLAW, 2016

---

PURPOSE: To exempt certain properties from property taxes in whole or in part for the 2016 financial year as a result of the 2013 municipal boundary alteration. 2016 is the third year of a 5 year tax mitigation policy.

ABSTRACT: Provide property tax exemptions to owners and occupants of land that was annexed into the City of Regina as a result of the 2013 municipal boundary alteration.

STATUTORY AUTHORITY: Subsection 262(3) of *The Cities Act*

MINISTER'S APPROVAL: N/A

PUBLIC HEARING: N/A

PUBLIC NOTICE: N/A

REFERENCE: Finance and Administration Committee, March 8, 2016, FA16-3

AMENDS/REPEALS: N/A

CLASSIFICATION: Administrative

INITIATING DIVISION: City Planning and Development

INITIATING DEPARTMENT: Assessment, Tax & Real Estate