

April 5, 2016

To: Members,  
Finance and Administration Committee

Re: The Regina Property Tax Bylaw, 2016 and School Division Property Tax Bylaw, 2016

---

### RECOMMENDATION

1. That the City Solicitor be instructed to prepare the necessary property tax bylaws for consideration by City Council on April 25, 2016, 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 this report.
2. That this report be forwarded to the April 25, 2016 meeting of City Council for approval.

### CONCLUSION

City Council is required to set the 2016 mill rates for the City of Regina (City), Regina Public Library, Regina Downtown and Regina's Warehouse Business Improvement Districts, the property subclasses as well as set mill rate factors for the City and 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, 2016* and *The School Division Property Tax Bylaw, 2016*.

### BACKGROUND

*The Regina Property Tax Bylaw, 2016* sets the mill rates to be levied on all taxable assessments in the City to raise the money required by the City, Regina Public Library and the business improvement districts for 2016.

The Government of Saskatchewan (Province) sets the property tax mill rates used to levy education taxes by all public school divisions. Separate school divisions have a constitutional authority to levy taxes to fund their educational system; therefore each separate school division will decide if it will retain authority to establish its own property tax mill rates or use rates set by the Province. The City enacts a separate *School Division Property Tax Bylaw, 2016* which authorizes the City to levy and collect taxes on a property's taxable assessment on behalf of the Board of Education of the Regina School Division No. 4 of Saskatchewan and the Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan.

### DISCUSSION

#### **Municipal Mill Rate**

The proposed 2016 municipal mill rate and associated mill rate factors were tabled with City Council on December 7, 2015 in the proposed 2016 General Operating Budget document. As a result of the decisions made at that meeting regarding report CM15-13 General Operating Budget, a municipal mill rate of 9.5920 was established for 2016. This represents a 2.3 per cent increase for all programs and services plus a 1 per cent increase for the recommended Residential Road Network Improvement Program.

At the December 7, 2015 meeting of City Council regarding report CM15-13 2016 General Operating Budget the following mill rate factors were approved:

PROPERTY CLASS	PROPERTY SUBCLASS	MILL RATE FACTOR
Residential	Residential (including condominiums) and Multi-Family	0.87880
Commercial and Industrial	Commercial and Industrial	1.32901
	Golf Courses	0.86359
	Resource Property	1.32901
Agriculture	N/A	1.32901

### **Regina Public Library Mill Rate**

At the December 7, 2015 meeting of City Council, Council approved the 2 per cent mill rate increase as requested in report CM15-13 from the Regina Public Library. As a result of the increase the 2016 Library mill rate will be set at .9594 pursuant to *The Public Libraries Act*.

### **Regina's Warehouse Business Improvement District**

Regina's Warehouse Business Improvement District has submitted its proposed 2016 Budget which recommended maintaining a mill rate of 0.7588 mills per dollar be imposed on all property used or intended to be used for business purposes within the business improvement district. There is no change in the rate from 2015.

### **Regina Downtown Business Improvement District**

The Regina Downtown Business Improvement District has submitted its proposed 2016 Budget which recommended that a rate of 0.7757 mills per dollar be imposed on all property used or intended to be used for business purposes within the business improvement district. The last change in the rate was in 2013.

### **Education Mill Rate**

On February 26, 2016 the Province established the property tax mill rates used to levy education taxes by all public school divisions. The Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan has adopted these same rates for 2016. The rates remain unchanged from 2015 and are as follows:

- |   |             |
|---|-------------|
| a) Agricultural property class              | 2.67 mills  |
| b) Residential property class               | 5.03 mills  |
| c) Commercial and industrial property class | 8.28 mills  |
| d) Resource property class                  | 11.04 mills |

## RECOMMENDATION IMPLICATIONS

### Financial Implications

*The Regina Property Tax Bylaw, 2016* sets the mill rates to be levied on all taxable assessments in the City to raise the money required by the City, the Public Library and the business improvement districts for 2016.

*The School Division Property Tax Bylaw, 2016* authorizes the City to levy and collect taxes on a property's taxable assessment on behalf of the Board of Education of the Regina School Division No. 4 of Saskatchewan and the Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan.

### Environmental Implications

There are none associated with this report.

### Policy and/or Strategic Implications

There are none associated with this report.

### Other Implications

There are none associated with this report.

### Accessibility Implications

There are none associated with this report.

## COMMUNICATIONS

A copy of this report has been provided to Regina Downtown Business Improvement District, Regina's Warehouse Business Improvement District, Regina Public Library and the Regina Public and Catholic School Boards.

A communications strategy will be developed to inform residents about information being used to prepare *The Regina Property Tax Bylaw, 2016* and *The School Division Property Tax Bylaw, 2016*.

## DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Don Barr'.

Don Barr, Director / City Assessor  
Assessment, Tax and Real Estate

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Diana Hawryluk'.

Diana Hawryluk, Executive Director  
City Planning and Development

Report prepared by: Deborah Bryden, Property Tax & Administration