



# **Finance and Administration Committee**

**Tuesday, February 12, 2019  
4:00 PM**

**Henry Baker Hall, Main Floor, City Hall**



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**OFFICE OF THE CITY CLERK**

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**Public Agenda  
Finance and Administration Committee  
Tuesday, February 12, 2019**

**APPROVAL OF PUBLIC AGENDA****ADOPTION OF MINUTES**

Minutes from the meeting held on January 8, 2019

**ADMINISTRATION REPORTS**

FA19-2      Boundary Alteration - 2019 Property Tax Exemptions

**Recommendation**

1. That the property tax mitigation tools as outlined in Table 1 in this report be approved.
2. That the property tax exemptions described in Option 1 of this report be approved.
3. That the City Solicitor be instructed to prepare the necessary bylaw to provide for the property tax exemptions described in Option 1.
4. That this report be forwarded to the February 25, 2019 meeting of City Council for approval.

**RESOLUTION FOR PRIVATE SESSION**

AT REGINA, SASKATCHEWAN, TUESDAY, JANUARY 8, 2019

AT A MEETING OF FINANCE & ADMINISTRATION COMMITTEE

HELD IN PUBLIC SESSION

AT 4:00 PM

**These are considered a draft rendering of the official minutes. Official minutes can be obtained through the Office of the City Clerk once approved.**

Present: Councillor Sharron Bryce, in the Chair  
Councillor Bob Hawkins  
Councillor Jason Mancinelli  
Councillor Joel Murray

Also in Attendance: Council Officer, Ashley Thompson  
Legal Counsel, Paul Wagner  
Executive Director, Financial Strategy & Sustainability, Barry Lacey  
Director, Land & Real Estate Management, Shauna Bzdel  
Manager, Real Estate, Keith Krawczyk  
Manager, Recreation Planning & Partnerships, Janine Daradich

APPOINTMENT OF CHAIRPERSON AND VICE-CHAIRPERSON

The Secretary called the meeting to order and following nomination procedures for the position of Chairperson, Councillor Sharron Bryce was declared Chairperson of the Finance and Administration Committee for 2019.

(Councillor Sharron Bryce took the Chair.)

Following nomination procedures for the position of Vice-Chairperson, Councillor Joel Murray was declared Vice-Chairperson of the Finance and Administration Committee for 2019.

APPROVAL OF PUBLIC AGENDA

**Councillor Joel Murray moved, AND IT WAS RESOLVED, that the agenda for this meeting be approved, as submitted.**

ADOPTION OF MINUTES

**Councillor Bob Hawkins moved, AND IT WAS RESOLVED, that the minutes for the meeting held on December 3, 2018 be adopted, as circulated.**

ADMINISTRATION REPORTS

FA19-1 Sale of City Property – Young Women’s Christian Association – 1915 and 1955 Retallack Street

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**Recommendation**

1. That the market value sale of the City of Regina owned subject property, 1915 and 1955 Retallack Street, to the Young Women’s Christian Association Regina be approved, as per Option 1 in this report, consistent with the terms and conditions stated in the body of this report.
2. That the Director of Land and Real Estate Management be authorized to negotiate and approve any other commercially relevant terms and conditions of the agreement.
3. That the City Clerk be authorized to execute the agreement as prepared by the City Solicitor.
4. That this report be forwarded to the January 28, 2019 meeting of City Council for approval after the public notice has been advertised.

The following addressed the Committee:

- Melissa Coomber-Bendtsen, representing YWCA Regina
- Jan Thorson, representing Mobile Crisis Services, Inc
- Dana Folkersen, representing REACH
- Lisa Miller, representing Regina Sexual Assault Centre
- Stephan Onda, representing Sundog Development
- Margret Kisikaw Pieysis, representing All Nations Hope Network
- Christie Fessler, representing YWCA

**Councillor Bob Hawkins moved, AND IT WAS RESOLVED, that:**

- 1. That the sale of the City of Regina owned subject property, 1915 and 1955 Retallack Street be gifted at no charge, to the Young Women’s Christian Association Regina be approved, as per Option 2 in this report, consistent with the terms and conditions stated in the body of this report.**
- 2. That the Director of Land and Real Estate Management be authorized to negotiate and approve any other commercially relevant terms and conditions of the agreement.**
- 3. That the City Clerk be authorized to execute the agreement as prepared by the City Solicitor.**

- 4. That this report be forwarded to the January 28, 2019 meeting of City Council for approval after the public notice has been advertised.**

**The motion was put and declared CARRIED.**

ADJOURNMENT

**Councillor Bob Hawkins moved, AND IT WAS RESOLVED, that the meeting adjourn.**

The meeting adjourned at 5:08 p.m.

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Chairperson

\_\_\_\_\_  
Secretary

February 12, 2019

To: Members  
Finance and Administration Committee

Re: Boundary Alteration - 2019 Property Tax Exemptions

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RECOMMENDATION

1. That the property tax mitigation tools as outlined in Table 1 in this report be approved.
2. That the property tax exemptions described in Option 1 of this report be approved.
3. That the City Solicitor be instructed to prepare the necessary bylaw to provide for the property tax exemptions described in Option 1.
4. That this report be forwarded to the February 25, 2019 meeting of City Council for approval.

CONCLUSION

Property tax mitigation tools and principles for properties affected by the 2014 boundary alteration were approved in Report CM13-14: Reconsideration of 2013 Boundary Alteration (CM13-14) on November 6, 2013. Mitigation was approved for a five-year period which ended in 2018. CM13-14 contained a recommendation that properties in the Future Long-Term Growth (500k population) category be considered for mitigation until 2028. The report directed Administration to review mitigation every five years.

A review of the properties still receiving mitigation found that amendments to the *Design Regina: The Official Community Plan Bylaw No. 2013-48* (OCP) have changed the classification of some properties located in the Southeast Regina Neighbourhood.

Administration is seeking Council's direction for the next five-year period for two categories of properties, those initially in the Future Long-Term Growth (500k population) unaffected by the OCP change and those initially in the Future Long-Term Growth (500k population) which were affected by the OCP change. Administration recommends that the property tax mitigation tools outlined in Table 1 below be approved and the corresponding property tax exemptions be approved for the accounts listed in Parts A & B of Appendix B.

The recommendations in this report recognize the impacts of the OCP amendments while providing mitigation that is consistent with the intent of the previously approved principles.

**Table 1: Recommended Tax Mitigation Tools**

| <b>Part</b> | <b>Category</b>                           | <b>Mitigation</b>   |
|-------------|---|---|
| A           | Future Long-Term Growth (500k population) | <ul style="list-style-type: none"> <li>▪ Five-year tax mitigation, whereby the taxes would remain at RM levels which may be extended for an additional five years.</li> </ul>             |
| B           | South East Mitigation                     | <ul style="list-style-type: none"> <li>▪ Five-year tax mitigation, whereby the taxes would remain at RM levels.</li> <li>▪ Fully taxable at City of Regina mill rates in 2024.</li> </ul> |

**BACKGROUND**

On November 6, 2013, City Council approved the recommendations in CM13-14 for the boundary alteration. Lands affected by the boundary alteration are outlined in Appendix A.

The report contained the following tax mitigation principles:

1. Protect the property owner, whose land is annexed into the City of Regina from unreasonable financial hardship;
2. Balance the need to protect the City’s financial viability with protecting its long-term growth needs;
3. Property tax mitigation will be applied through existing legislation; and
4. Property tax mitigation will expire over time either when the property is developed or when the time frame for the mitigation expires.

The original boundary alteration report, CM13-14, contained three categories for tax mitigation; Commercial Corridor, Lands Within the 300,000 Growth Plan, and Lands Beyond the 300,000 Growth Plan. With the release of the OCP, the last two categories were updated to New Neighbourhood (300k population) and Future Long-Term Growth (500k population), respectively. The mitigation tools applied to each category, beginning in 2014, are shown in Table 2: Previously Approved Tax Mitigation Tools. The levels of mitigation applied to each category were designed to reflect the levels of services that the property received over the period. All properties receiving mitigation are subject to mill rate increases.

**Table 2: Previously Approved Tax Mitigation Tools**

| <b>Category</b>                     | <b>Tax Mitigation</b>   |
|-------------------------------------|---|
| Commercial Corridor                 | <ul style="list-style-type: none"> <li>▪ Five-year tax mitigation, which phases in the City taxation levels on the commercial properties, at a rate of 20% per year.</li> <li>▪ Fully taxable at City of Regina mill rates in 2018</li> </ul> |
| New Neighbourhood (300k population) | <ul style="list-style-type: none"> <li>▪ Five-year tax mitigation whereby the taxes would remain at RM levels for five years.</li> <li>▪ Fully taxable at City of Regina mill rates in 2019.</li> </ul>                                       |

|   |   |
|---|---|
| Future Long-Term Growth (500k population) | <ul style="list-style-type: none"><li>▪ Five-year tax mitigation, whereby the taxes would remain at RM levels which may be extended to 10 and then 15 years.</li><li>▪ This recognized that longer-term growth areas would not be eligible for development and servicing under the growth plan and would remain as largely rural lands zoned as urban holdings for longer term.</li></ul> |
|---|---|

Properties where the tax difference between the 2013 rural taxes and the 2014 estimated municipal tax was less than \$10 do not receive tax mitigation. There are some linear properties, such as pipelines and railways, within the boundary alteration area crossing through the city that did not receive tax mitigation.

The commercial properties in the Commercial Corridor area became fully taxable at City of Regina rates in 2018 and all properties in the original New Neighbourhood (300k population) area became taxable at City of Regina rates in 2019. As properties in the approved mitigation area were developed, they were removed from mitigation.

## DISCUSSION

The first five-year period of the tax mitigation ended at the end of 2018. Administration is now seeking Council's direction for the next five-year period for the properties initially in the Future Long-Term Growth (500k population) category. These properties are listed in Parts A & B of Appendix B.

In 2016, the OCP was amended with the South East Regina Neighbourhood Plan as significant land-use and traffic implications were created when the location and configuration of the Regina Bypass was confirmed. The approval of this plan resulted in properties listed in Part B of Appendix B and outlined on the map in Appendix C being changed from the Future Long-Term Growth (500k population) area to the New Neighbourhood (300k population) and New Employment areas in the OCP Growth Plan.

These lands may now be developed in accordance with the phasing and financing policies outlined in the OCP. If these lands had been in these categories at the time of the 2014 boundary alteration, they would have received a five-year mitigation and be taxable at City of Regina rates in 2019.

Administration has identified three options for Council to consider for the next phase of the tax mitigation. Each option is discussed below with a summary of the financial impacts shown in Appendix D.

Regardless of the option chosen, Administration recommends the following:

- All properties receiving mitigation will be subject to mill rate increases over the mitigation period.



- Properties where the tax difference between the 2013 rural taxes and the estimated municipal tax is less than \$10 will not receive tax mitigation.
- Linear properties, such as pipelines and railways, within the boundary alteration area crossing through the city will not receive tax mitigation.
- Existing uses of the land will continue until the land is planned for development.
- Development will occur in a staged approach consistent with growth management policies in the OCP and development regulations in the *City of Regina Zoning Bylaw* to ensure an orderly transition from primarily agricultural land to urban development.
- As properties are developed, they will be removed from mitigation. For the purposes of these exemptions, developed means where a development permit or building permit has been issued by the City of Regina.
- Any properties receiving mitigation will be reviewed with any future OCP amendments to the Growth Plan.

### **Option 1 – Create South East Mitigation category for properties affected by OCP change (Recommended)**

With this option, the 98 properties unaffected by the 2016 OCP amendment, as listed in Part A of Appendix B, will receive mitigation as originally recommended for the Future Long-Term Growth (500k population) category in CM13-14. Taxes for these 98 properties will remain at RM levels for the years 2019-2023. In 2024, mitigation may, at Council's discretion, be extended for an additional five years to 2028.

The 11 properties moved to the New Neighbourhood (300k population) and New Employment areas by the OCP amendment, listed in Part B of Appendix B, will become part of the South East Mitigation category. These properties will receive a five-year property tax exemption for the years 2019 to 2023 and become fully taxable at City of Regina rates in 2024.

Administration recommends this option. It is consistent with the intent of the original property tax tools and principles approved in CM13-14 and considers the impacts of the OCP amendment. At the time of the boundary alteration, communication to property owners of the affected lands was that they would receive a five-year mitigation with a recommendation for the mitigation to be extended for two additional five-year periods. With the OCP amendment these 11 properties are now part of the New Neighbourhood (300k population) and New Employment areas and may be developed. This option is a balance between original communication and the intent of CM13-14.

The financial impact of this option is a municipal exemption of approximately \$183,166 annually or \$915,830 over the five-year period of 2019-2023. For the years 2024-2028, the annual municipal impact will be approximately \$85,787 or \$428,935 over the five-year period. The municipal impact for the full ten-year period is approximately \$1,344,765.

### **Option 2 – Status Quo**

With this option, all 109 properties identified in Appendix B will receive tax mitigation as originally approved for the Future Long-Term Growth (500k population) category in CM13-14.

Taxes will remain at 2013 RM levels for the years 2019-2023. In 2024, mitigation may, at Council's discretion, be extended for an additional five years to 2028.

This option is a continuation of the original mitigation, but it does not recognize the impact of the 2016 amendment to the OCP.

The financial impact of this option is a municipal exemption of approximately \$183,166 annually or \$915,830 over the five-year period of 2019-2023. The municipal impact for the full ten-year period is approximately \$1,831,660.

### **Option 3 – Remove properties affected by OCP change from mitigation in 2019**

With this option, the 98 properties unaffected by the 2016 OCP amendment, as listed in Part A of Appendix B, will receive mitigation as originally approved for the Future Long-Term Growth (500k population) category in CM13-14. Taxes for these 98 properties will remain at RM levels for the years 2019-2023. In 2024, mitigation may, at Council's discretion, be extended for an additional five years to 2028.

The 11 properties moved to the New Neighbourhood (300k population) and New Employment areas by the OCP amendment, listed in Part B of Appendix B, will become fully taxable in 2019.

This option recognizes that the properties affected by the OCP change have received five years of mitigation which is the mitigation identified for their current category in CM13-14. This option is not recommended as it does not reflect the intent of the approved property tax mitigation tools and principles or consider the original communication with property owners.

The financial impact of this option is an annual municipal exemption of approximately \$85,787 for the years 2019-2028 or \$428,935 for each of the five-year periods. The municipal impact for the full ten-year period of approximately \$857,870.

## **RECOMMENDATION IMPLICATIONS**

### **Financial Implications**

If Option 1 is approved by Council, the forgone 2019 municipal levy will be \$183,166. The estimated total forgone 2019 levy, including Library and Education levies, will be \$293,777.

The estimated cost for the five-year period of 2019-2023 is \$915,830 in municipal taxes and \$1,468,885 for all taxing authorities. The estimated cost for the additional five-year period of 2024-2028 is \$428,935 in municipal taxes and \$657,795 for all taxing authorities. The total estimated cost over the ten-year period is \$1,344,765 in municipal tax and \$2,126,680 for all taxing authorities.

Exemptions for Option 1 are reflected in the 2019 budget.

### Environmental Implications

None with respect to this report.

### Policy and/or Strategic Implications

The recommendations contained in this report are consistent with the tax policy principles and tools established in the original boundary alteration report CM13-14. These principles and tools are designed to plan the City's long-term growth needs, as outlined in the OCP, while protecting the property owners from unreasonable financial hardship.

### Other Implications

The education portion of the taxes is subject to *The Education Property Tax Act* which specifies that any exemption of education taxes that is \$25,000 or greater in any given year, must be approved by the Government of Saskatchewan.

### Accessibility Implications

None with respect to this report.

## COMMUNICATIONS

All affected land owners received communication with respect to the resolutions previously passed by City Council regarding assessment exemptions for lands within the Boundary Alteration area.

Owners of properties in Part B of Appendix B were mailed a letter in January to inform them of Administration's recommendation.

The exemptions outlined in this report will be reflected on the 2019 Property Tax Notices for the affected properties.

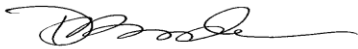
Copies of the report will be provided to the Ministry of Education and the Regina Public Library Board.

DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval and the passage of a bylaw.


Unless specifically exempted, all property in a municipality is subject to assessment and taxation pursuant to *The Cities Act*. City Council may, by bylaw, exempt from taxation the whole or part of any land or improvement designated in the bylaw.

Respectfully submitted,



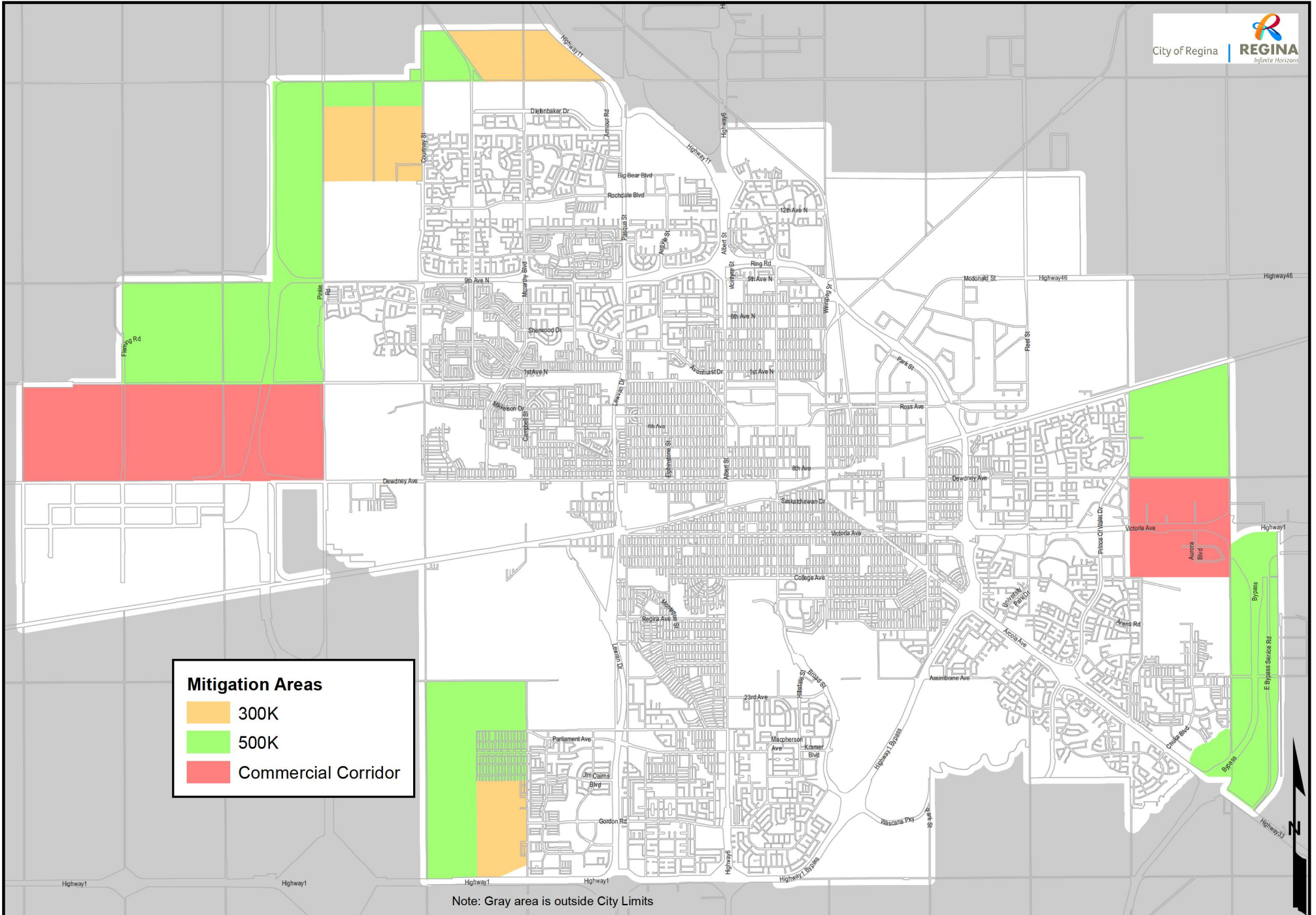
Deborah Bryden, Director  
Assessment & Taxation

Respectfully submitted,



Barry Lacey, Executive Director  
Financial Strategy and Sustainability

Report prepared by:  
Tanya Mills, Manager Property Tax & Administration



## APPENDIX B

### List of Properties - 2019 Estimated Levy

| Civic                                  | % Exempt | Municipal Levy Before Mitigation | Municipal Levy After Mitigation | Municipal Mitigated Levy | Total Levy Before Mitigation | Total Levy After Mitigation | Total Mitigated Levy |
|--|----------|----------------------------------|---------------------------------|--------------------------|------------------------------|-----------------------------|----------------------|
| <b>PART A: Future Long-Term Growth</b> |          |                                  |                                 |                          |                              |                             |                      |
| 1101 PRINCE OF WALES DRIVE             | 92.0     | 1,343                            | 107                             | 1,235                    | 1,659                        | 131                         | 1,526                |
| 11601 9TH AVENUE N                     | 45.1     | 1,928                            | 321                             | 1,606                    | 2,382                        | 396                         | 1,985                |
| 1801 PINKIE ROAD                       | 65.1     | 5,024                            | 3,161                           | 1,861                    | 7,433                        | 4,676                       | 2,752                |
| 1950 COURTNEY STREET                   | 86.3     | 1,422                            | 194                             | 1,227                    | 1,757                        | 239                         | 1,515                |
| 2200 COURTNEY STREET                   | 37.1     | 7,249                            | 5,575                           | 1,673                    | 11,917                       | 9,165                       | 2,749                |
| 3300 CAMPBELL STREET                   | 70.5     | 2,202                            | 722                             | 1,479                    | 2,721                        | 892                         | 1,827                |
| 3500 CAMPBELL STREET                   | 15.0     | 4,867                            | 2,496                           | 2,370                    | 7,946                        | 4,074                       | 3,868                |
| 3600 CAMPBELL STREET                   | 20.6     | 2,539                            | 1,516                           | 1,023                    | 4,390                        | 2,622                       | 1,768                |
| 3800 ABBOTT STREET                     | 15.1     | 686                              | 582                             | 104                      | 848                          | 718                         | 128                  |
| 3800 BELMONT STREET                    | 15.0     | 850                              | 720                             | 130                      | 1,049                        | 889                         | 160                  |
| 3800 DONALD STREET                     | 14.4     | 849                              | 722                             | 127                      | 1,048                        | 892                         | 156                  |
| 3801 ABBOTT STREET                     | 14.7     | 850                              | 720                             | 130                      | 1,049                        | 889                         | 160                  |
| 3801 BELMONT STREET                    | 20.6     | 1,350                            | 1,057                           | 292                      | 1,668                        | 1,306                       | 360                  |
| 3801 CARLTON STREET                    | 15.2     | 850                              | 720                             | 130                      | 1,049                        | 889                         | 160                  |
| 3801 COURTNEY STREET                   | 15.2     | 5,220                            | 3,068                           | 2,151                    | 6,451                        | 3,792                       | 2,658                |
| 3809 DONALD STREET                     | 14.4     | 490                              | 418                             | 72                       | 605                          | 515                         | 88                   |
| 3821 ELLICE STREET                     | 95.8     | 593                              | 504                             | 89                       | 732                          | 622                         | 110                  |
| 3821 FORT STREET                       | 14.4     | 561                              | 238                             | 322                      | 692                          | 293                         | 398                  |
| 3840 FORT STREET                       | 15.0     | 561                              | 477                             | 83                       | 692                          | 589                         | 102                  |
| 3848 ELLICE STREET                     | 15.0     | 489                              | 417                             | 72                       | 604                          | 514                         | 88                   |
| 3900 ABBOTT STREET                     | 15.1     | 715                              | 606                             | 109                      | 883                          | 748                         | 133                  |
| 3900 BELMONT STREET                    | 71.0     | 715                              | 606                             | 109                      | 883                          | 748                         | 133                  |
| 3900 CARLTON STREET                    | 21.3     | 715                              | 606                             | 109                      | 883                          | 748                         | 133                  |
| 3900 ELLICE STREET                     | 15.0     | 715                              | 606                             | 109                      | 883                          | 748                         | 133                  |
| 3900 GARRY STREET                      | 15.0     | 626                              | 531                             | 94                       | 773                          | 656                         | 115                  |
| 3901 ABBOTT STREET                     | 14.7     | 715                              | 606                             | 109                      | 883                          | 748                         | 133                  |
| 3901 BELMONT STREET                    | 12.6     | 715                              | 606                             | 109                      | 883                          | 748                         | 133                  |
| 3901 CARLTON STREET                    | 14.9     | 561                              | 477                             | 83                       | 692                          | 589                         | 102                  |
| 3901 DONALD STREET                     | 14.7     | 715                              | 606                             | 109                      | 883                          | 748                         | 133                  |
| 3901 ELLICE STREET                     | 21.3     | 490                              | 418                             | 72                       | 605                          | 515                         | 88                   |
| 3916 FORT STREET                       | 21.3     | 593                              | 504                             | 89                       | 732                          | 622                         | 110                  |
| 3920 DONALD STREET                     | 14.4     | 561                              | 477                             | 83                       | 692                          | 589                         | 102                  |
| 3921 FORT STREET                       | 94.4     | 452                              | 386                             | 65                       | 557                          | 476                         | 79                   |
| 3933 ELLICE STREET                     | 21.1     | 452                              | 386                             | 65                       | 557                          | 476                         | 79                   |
| 400 PINKIE ROAD                        | 14.6     | 59,903                           | 24,981                          | 34,968                   | 103,518                      | 43,197                      | 60,468               |
| 4020 ABBOTT STREET                     | 15.1     | 412                              | 352                             | 59                       | 509                          | 434                         | 72                   |
| 4020 ELLICE STREET                     | 20.6     | 715                              | 606                             | 109                      | 883                          | 748                         | 133                  |
| 4021 BELMONT STREET                    | 57.5     | 489                              | 417                             | 72                       | 604                          | 514                         | 88                   |
| 4021 CARLTON STREET                    | 14.4     | 715                              | 606                             | 109                      | 883                          | 748                         | 133                  |
| 4021 DONALD STREET                     | 15.0     | 715                              | 606                             | 109                      | 883                          | 748                         | 133                  |
| 4028 BELMONT STREET                    | 14.7     | 626                              | 531                             | 94                       | 773                          | 656                         | 115                  |
| 4036 FORT STREET                       | 54.8     | 412                              | 352                             | 59                       | 509                          | 434                         | 72                   |
| 4037 ABBOTT STREET                     | 21.3     | 412                              | 352                             | 59                       | 509                          | 434                         | 72                   |
| 4040 CARLTON STREET                    | 15.2     | 561                              | 477                             | 83                       | 692                          | 589                         | 102                  |
| 4044 CAMPBELL STREET                   | 15.2     | 526                              | 447                             | 78                       | 649                          | 552                         | 96                   |
| 4053 BELMONT STREET                    | 14.7     | 452                              | 386                             | 65                       | 557                          | 476                         | 79                   |
| 4069 ABBOTT STREET                     | 20.6     | 71                               | 20                              | 50                       | 87                           | 24                          | 61                   |
| 4100 FORT STREET                       | 15.0     | 849                              | 722                             | 127                      | 1,048                        | 892                         | 156                  |
| 4100 GARRY STREET                      | 14.6     | 849                              | 722                             | 127                      | 1,048                        | 892                         | 156                  |
| 4101 ABBOTT STREET                     | 15.0     | 489                              | 417                             | 72                       | 604                          | 514                         | 88                   |
| 4101 ELLICE STREET                     | 23.1     | 742                              | 633                             | 109                      | 917                          | 782                         | 133                  |
| 4101 FORT STREET                       | 15.0     | 849                              | 722                             | 127                      | 1,048                        | 892                         | 156                  |
| 4108 CARLTON STREET                    | 83.3     | 412                              | 352                             | 59                       | 509                          | 434                         | 72                   |
| 4112 CAMPBELL STREET                   | 14.6     | 452                              | 386                             | 65                       | 557                          | 476                         | 79                   |

## APPENDIX B

### List of Properties - 2019 Estimated Levy

| Civic                                | % Exempt  | Municipal Levy Before Mitigation | Municipal Levy After Mitigation | Municipal Mitigated Levy | Total Levy Before Mitigation | Total Levy After Mitigation | Total Mitigated Levy |
|--------------------------------------|-----------|----------------------------------|---------------------------------|--------------------------|------------------------------|-----------------------------|----------------------|
| 4112 DONALD STREET                   | 47.1      | 412                              | 352                             | 59                       | 509                          | 434                         | 72                   |
| 4117 BELMONT STREET                  | 40.3      | 626                              | 531                             | 94                       | 773                          | 656                         | 115                  |
| 4121 DONALD STREET                   | 40.0      | 412                              | 352                             | 59                       | 509                          | 434                         | 72                   |
| 4140 CARLTON STREET                  | 60.7      | 561                              | 477                             | 83                       | 692                          | 589                         | 102                  |
| 4200 CARLTON STREET                  | 14.6      | 412                              | 352                             | 59                       | 509                          | 434                         | 72                   |
| 4200 ELLICE STREET                   | 21.3      | 584                              | 46                              | 538                      | 721                          | 56                          | 664                  |
| 4200 FORT STREET                     | 58.3      | 412                              | 352                             | 59                       | 509                          | 434                         | 72                   |
| 4200 GARRY STREET                    | 48.7      | 584                              | 511                             | 73                       | 721                          | 631                         | 89                   |
| 4201 BELMONT STREET                  | 88.5      | 584                              | 511                             | 73                       | 721                          | 631                         | 89                   |
| 4201 FORT STREET                     | 12.6      | 144                              | 16                              | 127                      | 178                          | 19                          | 156                  |
| 4208 CAMPBELL STREET                 | 21.3      | 412                              | 352                             | 59                       | 509                          | 434                         | 72                   |
| 4209 FORT STREET                     | 15.2      | 71                               | 8                               | 63                       | 87                           | 17                          | 77                   |
| 4213 FORT STREET                     | 15.0      | 480                              | 66                              | 414                      | 593                          | 80                          | 511                  |
| 4244 CAMPBELL STREET                 | 67.2      | 526                              | 447                             | 78                       | 649                          | 552                         | 96                   |
| 4300 CAMPBELL STREET                 | 66.4      | 561                              | 477                             | 83                       | 692                          | 589                         | 102                  |
| 4301 GARRY STREET                    | 21.3      | 561                              | 477                             | 83                       | 692                          | 589                         | 102                  |
| 4800 DEWDNEY AVENUE                  | 92.1      | 8,004                            | 4,800                           | 3,204                    | 11,350                       | 6,805                       | 4,543                |
| 500 TOWER ROAD                       | 94.4      | 1,350                            | 714                             | 636                      | 1,668                        | 882                         | 785                  |
| 5800 31ST AVENUE                     | 15.2      | 386                              | 307                             | 79                       | 476                          | 378                         | 97                   |
| 5900 PARLIAMENT AVENUE               | 15.2      | 386                              | 307                             | 79                       | 476                          | 378                         | 97                   |
| 5920 PARLIAMENT AVENUE               | 21.3      | 386                              | 307                             | 79                       | 476                          | 378                         | 97                   |
| 6001 PARLIAMENT AVENUE               | 15.2      | 386                              | 307                             | 79                       | 476                          | 378                         | 97                   |
| 6101 PARLIAMENT AVENUE               | 21.3      | 586                              | 461                             | 125                      | 724                          | 569                         | 154                  |
| 6116 PARLIAMENT AVENUE               | 15.2      | 431                              | 340                             | 90                       | 532                          | 419                         | 111                  |
| 6200 PARLIAMENT AVENUE               | 14.4      | 586                              | 461                             | 125                      | 724                          | 569                         | 154                  |
| 6201 PARLIAMENT AVENUE               | 15.4      | 586                              | 461                             | 125                      | 724                          | 569                         | 154                  |
| 6300 PARLIAMENT AVENUE               | 14.9      | 586                              | 461                             | 125                      | 724                          | 569                         | 154                  |
| 6301 PARLIAMENT AVENUE               | 41.6      | 586                              | 461                             | 125                      | 724                          | 569                         | 154                  |
| 6400 PARLIAMENT AVENUE               | 41.2      | 586                              | 461                             | 125                      | 724                          | 569                         | 154                  |
| 6401 PARLIAMENT AVENUE               | 14.7      | 586                              | 461                             | 125                      | 724                          | 569                         | 154                  |
| 6500 26TH AVENUE                     | 15.2      | 850                              | 35                              | 814                      | 1,049                        | 43                          | 1,005                |
| 6500 28TH AVENUE                     | 15.0      | 715                              | 40                              | 675                      | 883                          | 48                          | 834                  |
| 6500 PARLIAMENT AVENUE               | 14.4      | 586                              | 461                             | 125                      | 724                          | 569                         | 154                  |
| 6501 26TH AVENUE                     | 14.4      | 715                              | 40                              | 675                      | 883                          | 48                          | 834                  |
| 6501 28TH AVENUE                     | 92.1      | 849                              | 36                              | 813                      | 1,048                        | 44                          | 1,004                |
| 6501 29TH AVENUE                     | 15.0      | 585                              | 46                              | 539                      | 722                          | 56                          | 665                  |
| 6501 PARLIAMENT AVENUE               | 95.8      | 586                              | 461                             | 125                      | 724                          | 569                         | 154                  |
| 6700 ARMOUR ROAD                     | 15.2      | 1,967                            | 580                             | 1,387                    | 2,430                        | 716                         | 1,714                |
| 7801 ARMOUR ROAD                     | 15.4      | 5,617                            | 2,538                           | 3,077                    | 9,085                        | 4,104                       | 4,975                |
| 8201 ARMOUR ROAD                     | 15.4      | 2,237                            | 752                             | 1,485                    | 2,765                        | 929                         | 1,835                |
| 9000 9TH AVENUE N                    | 21.7      | 2,861                            | 1,671                           | 1,189                    | 4,290                        | 2,505                       | 1,782                |
| ** 9001 9TH AVENUE N                 | 14.4      | 13,889                           | 2,792                           | 11,096                   | 21,815                       | 4,385                       | 17,430               |
| 9300 9TH AVENUE N                    | 86.3      | 1,946                            | 765                             | 1,180                    | 2,404                        | 945                         | 1,458                |
| 9801 9TH AVENUE N                    | 45.1      | 3,091                            | 1,698                           | 1,392                    | 3,820                        | 2,098                       | 1,719                |
| <b>Future Long-Term Growth Total</b> | <b>98</b> | <b>178,581</b>                   | <b>92,794</b>                   | <b>85,787</b>            | <b>266,496</b>               | <b>134,937</b>              | <b>131,559</b>       |

## APPENDIX B

### List of Properties - 2019 Estimated Levy

| Civic   | % Exempt   | Municipal Levy Before Mitigation | Municipal Levy After Mitigation | Municipal Mitigated Levy | Total Levy Before Mitigation | Total Levy After Mitigation | Total Mitigated Levy |
|---|------------|----------------------------------|---------------------------------|--------------------------|------------------------------|-----------------------------|----------------------|
| <b>PART B: South East Mitigation*</b>         |            |                                  |                                 |                          |                              |                             |                      |
| 4200 EAST BYPASS SERVICE ROAD                 | 82.7       | 7,819                            | 1,354                           | 6,465                    | 11,666                       | 2,019                       | 9,645                |
| 6201 E PRIMROSE GREEN DRIVE                   | 44.9       | 32,248                           | 17,778                          | 14,469                   | 54,655                       | 30,120                      | 24,522               |
| 4300 EAST BYPASS SERVICE ROAD                 | 83.8       | 11,323                           | 1,830                           | 9,492                    | 17,569                       | 2,838                       | 14,728               |
| 2801 ANAQUOD ROAD                             | 65.6       | 2,955                            | 1,016                           | 1,938                    | 3,652                        | 1,255                       | 2,395                |
| 2331 ANAQUOD ROAD                             | 70.4       | 4,851                            | 1,437                           | 3,414                    | 7,993                        | 2,367                       | 5,625                |
| 2401 EAST BYPASS SERVICE ROAD                 | 17.9       | 360                              | 295                             | 64                       | 444                          | 364                         | 78                   |
| 2400 EAST BYPASS SERVICE ROAD                 | 17.9       | 205                              | 168                             | 36                       | 252                          | 207                         | 44                   |
| 2900 EAST BYPASS SERVICE ROAD                 | 74.8       | 1,341                            | 338                             | 1,002                    | 1,657                        | 417                         | 1,238                |
| 6000 E PRIMROSE GREEN DRIVE                   | 99.0       | 2,607                            | 26                              | 2,581                    | 4,507                        | 44                          | 4,463                |
| 6200 E PRIMROSE GREEN DRIVE                   | 74.8       | 75,647                           | 19,102                          | 56,551                   | 130,796                      | 33,032                      | 97,791               |
| 4000 EAST BYPASS SERVICE ROAD                 | 85.8       | 1,594                            | 227                             | 1,367                    | 1,970                        | 280                         | 1,689                |
| <b>New Neighbourhood/New Employment Total</b> | <b>11</b>  | <b>140,950</b>                   | <b>43,571</b>                   | <b>97,379</b>            | <b>235,161</b>               | <b>72,943</b>               | <b>162,218</b>       |
| <b>TOTAL</b>                                  | <b>109</b> | <b>319,531</b>                   | <b>136,365</b>                  | <b>183,166</b>           | <b>501,657</b>               | <b>207,880</b>              | <b>293,777</b>       |

\* Part B contains accounts affected by 2016 OCP amendment. Accounts are shown on the map in Appendix C.

\*\*Account has a statutory exemption.

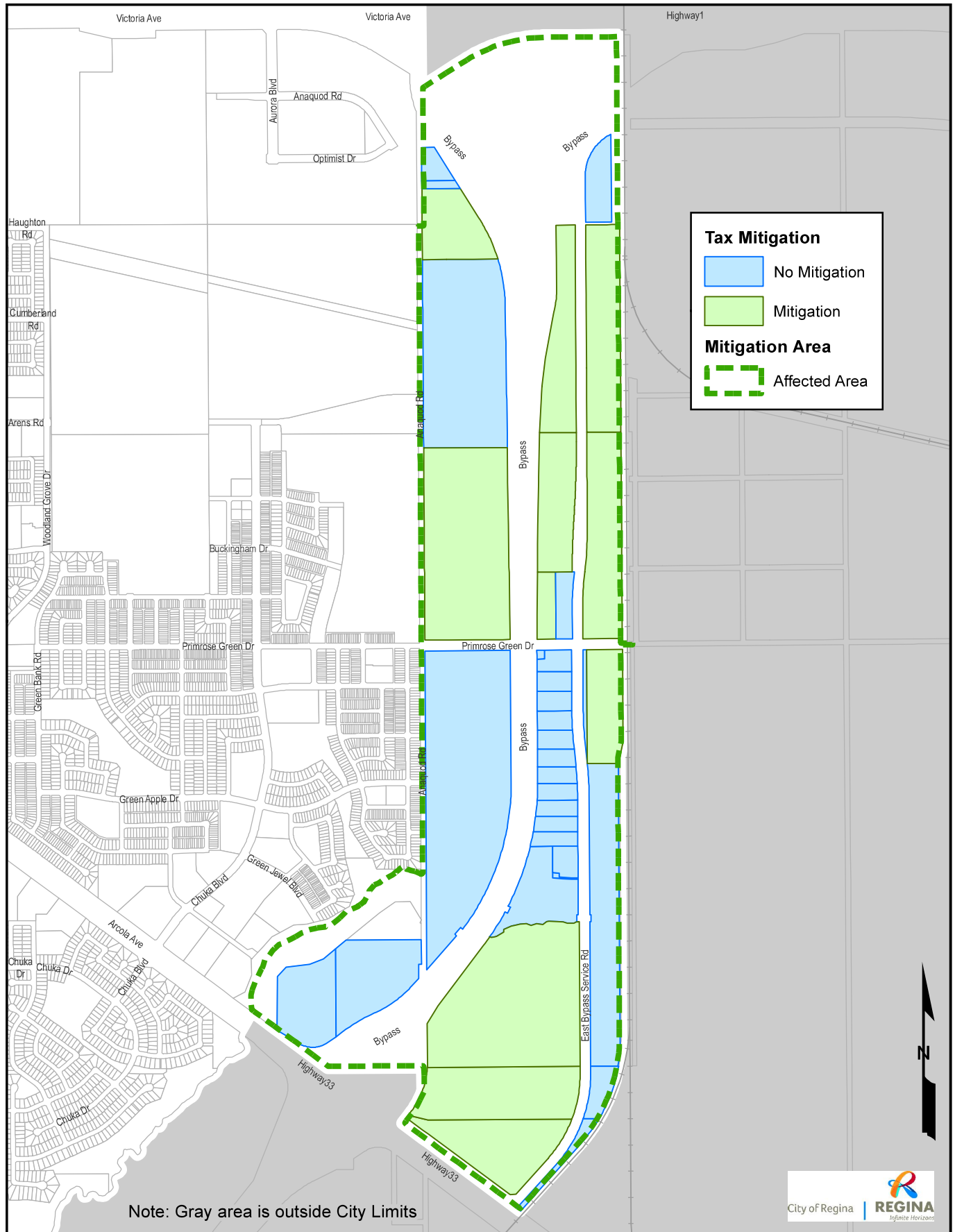
NOTE: - Levies are estimated based on approved 2019 Municipal & Library mill rates and 2018 education rates.

- Data is as of January 14, 2019



# South East Mitigation Area

# Appendix C



## APPENDIX D

### Summary of Financial Impacts

| Option  | 2019 Levies             |                     | 2019-2023 Total         |                     | 2024-2028 Total         |                     | 2019-2028 Total         |                     |
|---|-------------------------|---------------------|-------------------------|---------------------|-------------------------|---------------------|-------------------------|---------------------|
|   | Foregone Municipal Levy | Total Foregone Levy | Foregone Municipal Levy | Total Foregone Levy | Foregone Municipal Levy | Total Foregone Levy | Foregone Municipal Levy | Total Foregone Levy |
| <b>Option 1</b> Create South East Mitigation category for properties affected by OCP change (recommended) | 183,166                 | 293,777             | 915,830                 | 1,468,885           | 428,935                 | 657,795             | 1,344,765               | 2,126,680           |
| Option 2 Status Quo   | 183,166                 | 293,777             | 915,830                 | 1,468,885           | 915,830                 | 1,468,885           | 1,831,660               | 2,937,770           |
| Option 3 Remove properties affected by OCP change from mitigation in 2019                                 | 85,787                  | 131,559             | 428,935                 | 657,795             | 428,935                 | 657,795             | 857,870                 | 1,315,590           |

NOTE: - Levies are estimated based on approved 2019 Municipal & Library mill rates and 2018 education rates.  
 - Data is as of January 14, 2019