



Finance and Administration Committee

**Tuesday, April 9, 2019
4:00 PM**

Henry Baker Hall, Main Floor, City Hall



OFFICE OF THE CITY CLERK

**Public Agenda
Finance and Administration Committee
Tuesday, April 9, 2019**

APPROVAL OF PUBLIC AGENDA**ADOPTION OF MINUTES**

Minutes from the meeting held on February 12, 2019

ADMINISTRATION REPORTS

FA19-3 Option to Lease City Property at 2102 Edward Street to Rogers Communications Inc.

Recommendation

1. That the Option to Lease City of Regina (City) owned property located at 2102 Edward Street (Appendix A) to Rogers Communications Inc. (Rogers) be approved.
2. That Administration be authorized to finalize any other commercially relevant terms and conditions of the lease documents.
3. That the City Clerk be authorized to execute the Option to Lease and Telecommunications Site Agreement documents upon review and approval by the City Solicitor.
4. That this report be forwarded to the April 29, 2019 meeting of City Council for approval after public notice has been advertised.

FA19-4 Annual Property Tax Exemption - 2019

Recommendation

1. That the property tax exemptions as listed in Appendix A be approved subject to the Government of Saskatchewan and the Regina Roman Catholic Separate School Division No. 81 approving the exemption or partial exemption of the education portion of the taxes where required.
2. That the Executive Director, Financial Strategy & Sustainability or his delegate be authorized to apply for the following:



OFFICE OF THE CITY CLERK

- (a) to the Government of Saskatchewan on behalf of property owners for any exemption of the education portion of the taxes payable to the Government of Saskatchewan that is \$25,000 or greater; and
 - (b) to the Regina Roman Catholic Separate School Division No. 81 on behalf of property owners for any exemption of the education portion of the taxes that is payable to the Regina Roman Catholic Separate School Division No. 81.
- 3. That the City Solicitor be instructed to bring forward the necessary bylaw to provide for the property tax exemptions listed in Appendix A.
 - 4. That this report be forwarded to the April 29, 2019 meeting of City Council for approval.

FA19-5 The Regina Property Tax Bylaw, 2019 and The Education Property Tax Bylaw, 2019

Recommendation

- 1. That the City Solicitor be instructed to prepare the necessary property tax bylaws for consideration by City Council 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 Appendix A.
- 2. That this report be forwarded to the April 29, 2019 meeting of City Council for approval.

ADJOURNMENT

AT REGINA, SASKATCHEWAN, TUESDAY, FEBRUARY 12, 2019

AT A MEETING OF FINANCE AND 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 Barbara Young

Regrets: Councillor Joel Murray

Also in Attendance: Council Officer, Ashley Thompson
City Solicitor, Byron Werry
Executive Director, Financial Strategy & Sustainability, Barry Lacey
A/Exec. Director, City Planning & Community Development, Fred Searle
Director, Assessment & Taxation, Deborah Bryden
Manager, Property Taxation & Admin, Tanya Mills

APPROVAL OF PUBLIC AGENDA

Councillor Bob Hawkins 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 January 8, 2019 be adopted, after removing Councillor Barbara Young from the attendance.

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.

Bob Linner, representing Long Lake, AGT and Alliance Pulse, addressed the Committee.

(Councillor Mancinelli arrived at the meeting)

Councillor Bob Hawkins moved that this report be received and filed.

Councillor Bob Hawkins withdrew his motion to receive and file.

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

- 1. That the property tax mitigation tools as outlined in Table 1 Part A in this report be approved.**
- 2. That the property tax exemptions described in Option 2 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 2.**
- 4. That this report be forwarded to the February 25, 2019 meeting of City Council for approval.**

The motion was put and declared CARRIED.

RESOLUTION FOR PRIVATE SESSION

Councillor Bob Hawkins moved, AND IT WAS RESOLVED, that in the interest of the public, the remainder items on the agenda be considered in private.

RECESS

Councillor Bob Hawkins moved, AND IT WAS RESOLVED, that the Committee recess for five minutes.

The Committee recessed at 4:33 p.m.

Chairperson

Secretary

April 9, 2019

To: Members
Finance and Administration Committee

Re: Option to Lease City Property at 2102 Edward Street to Rogers Communications Inc.

RECOMMENDATION

1. That the Option to Lease City of Regina (City) owned property located at 2102 Edward Street (Appendix A) to Rogers Communications Inc. (Rogers) be approved.
2. That Administration be authorized to finalize any other commercially relevant terms and conditions of the lease documents.
3. That the City Clerk be authorized to execute the Option to Lease and Telecommunications Site Agreement documents upon review and approval by the City Solicitor.
4. That this report be forwarded to the April 29, 2019 meeting of City Council for approval after public notice has been advertised.

CONCLUSION

The *Regina Administration Bylaw* authorizes Administration to enter into lease agreements for no longer than 10 years. Any lease term that exceeds 10 years requires Council approval. The term of the lease agreement proposed for the Rogers telecommunications tower is a 5-year term with three additional renewals of five years each, totalling twenty years. Therefore, the purpose of this report is to seek approval to lease the said property to Rogers Communications.

BACKGROUND

The Real Estate Branch has been working with Rogers to determine suitable lands for several cell towers within the City of Regina. Rogers has recently signed agreements for four new cell tower locations with the City of Regina and is now requesting this fifth location.

City Council approval is required if: a lease term, including renewals, exceeds ten years; a lease is less-than-market-value; or if the property has not been publicly identified for lease. In this case, the proposed lease is for an initial term of 5 years with three additional options to renew for an additional five years each for a total of twenty years and the lease is not publicly advertised.

DISCUSSION

This proposed site is located at 2102 Edward Street. This parcel of land is not designated as Municipal or Public Reserve but is considered greenspace and is zoned Public Service. Cellular towers are considered a permitted use in all City of Regina zones. The site will be a 10m x 10m macro site. The tower will be a 3-Sector UMTS/LTE (Universal Mobile Telecommunications System/Long-Term Evolution) with an approximate 35m high flush mounted monopole. The closest occupied residence is approximately 40m from the edge of the lease site. The installation described will be engineered, constructed and maintained in accordance with Canadian Standards Association specifications. All drawings and final designs will be reviewed and stamped by a Consulting Engineer licensed by the Association of Professional Engineers & Geoscientists of Saskatchewan. The pole will not be engineered and designed until the land is acquired and the geotechnical work completed to assist in the design of the foundations and structure.

The operation of all radio frequency equipment in Canada is regulated by a Health Canada safety code. Rogers will install and operate this structure on an ongoing basis so as to comply with Health Canada's Safety Code, as may be amended from time to time, for the protection of the general public including any combined effects of nearby installations within the local radio environment. The structures are not usually lighted, but the site will need to meet any necessary aeronautical obstruction marking requirements including painting and/or lighting Transport Canada requests.

Rogers will undertake a public consultation for the proposed installation as per Innovation, Science and Economic Development (ISED) Canada's process once the Option to Lease is executed. This involves a notice in the newspaper and mailing a notification package to everyone with a radius of three times the height of the tower (approximately 105m) allowing 30 days to provide comments or concerns. Upon addressing the relevant concerns Rogers would apply to ISED for approval. Once approval is received from ISED, Rogers would apply for any Development Permits or other Permits required. If the outcome of the consultation and application to ISED is not favourable, Rogers will notify the City that they will not be exercising their option to lease the lands.

The proposed Option to Lease is for one year to allow Rogers to complete their consultation and due diligence. The Telecommunications Site Agreement has an initial term of five years with three renewal periods of an additional five years each. This would have a total term of twenty years. The agreement has been reviewed and approved by the City Solicitor. The Option to Lease consideration of \$500 will be retained by the City regardless of whether the option is exercised or not. The lease rate is set at \$20,000 for the first five-year term with an automatic 10% increase upon each five-year renewal.

Advantages:

- The lease provides a revenue stream of \$464,100 to the City over the next 20 years.
- The approval would support the improvement of cellular infrastructure.
- The parcel supports other infrastructure and is appropriately zoned for this use.

Disadvantages:

- The proposed location for the tower is on a City owned generic parcel (green space, but not dedicated park land), but may draw public concern over its placement.

The terms and conditions of the proposed Telecommunications Site Agreement are as follows:

Subject Property:	10m x 10m site
Tenant:	Rogers Communications Inc.
Leased Term:	Five years with three additional options to renew for an additional five years each for a total of twenty years.
Net Annual Lease Rate:	First five-year term is \$20,000 per year Second five-year term is \$22,000 per year Third five-year term is \$24,200 per year Fourth five-year term is \$26,620 per year
Other Terms:	Lessee shall be responsible for GST and the annual property taxes. Conditional upon the approval of City Council and the terms and conditions contained within the Telecommunications Site Agreement.

RECOMMENDATION IMPLICATIONS

Financial Implications

The City will realize an initial \$500 in consideration of the City signing a one year lease option agreement with Rogers. Should Rogers exercise this option, the City will realize revenues from this site for up to the next twenty years (at which time a new agreement may be negotiated). Annual revenue will be \$20,000 per year, increasing to \$22,000 after five years, \$24,200 after ten years and \$26,620 for the remaining five years. Payments will be recorded as lease revenue by the Real Estate Branch and be deposited into the Land Development Reserve. The City will also realize property tax revenue for the proposed site.

Environmental Implications

Upon surrender of the premises, the tenant will be responsible to return the site to its previous condition, this will include the removal of all improvements and chattels.

Policy and/or Strategic Implications

None with respect to this report.

Accessibility Implications

None with respect to this report.

COMMUNICATIONS

A copy of this report will be provided to Rogers Communications Inc.

DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval.

Respectfully submitted,



Shauna Bzdel, Director
Land & Real Estate

Respectfully submitted,

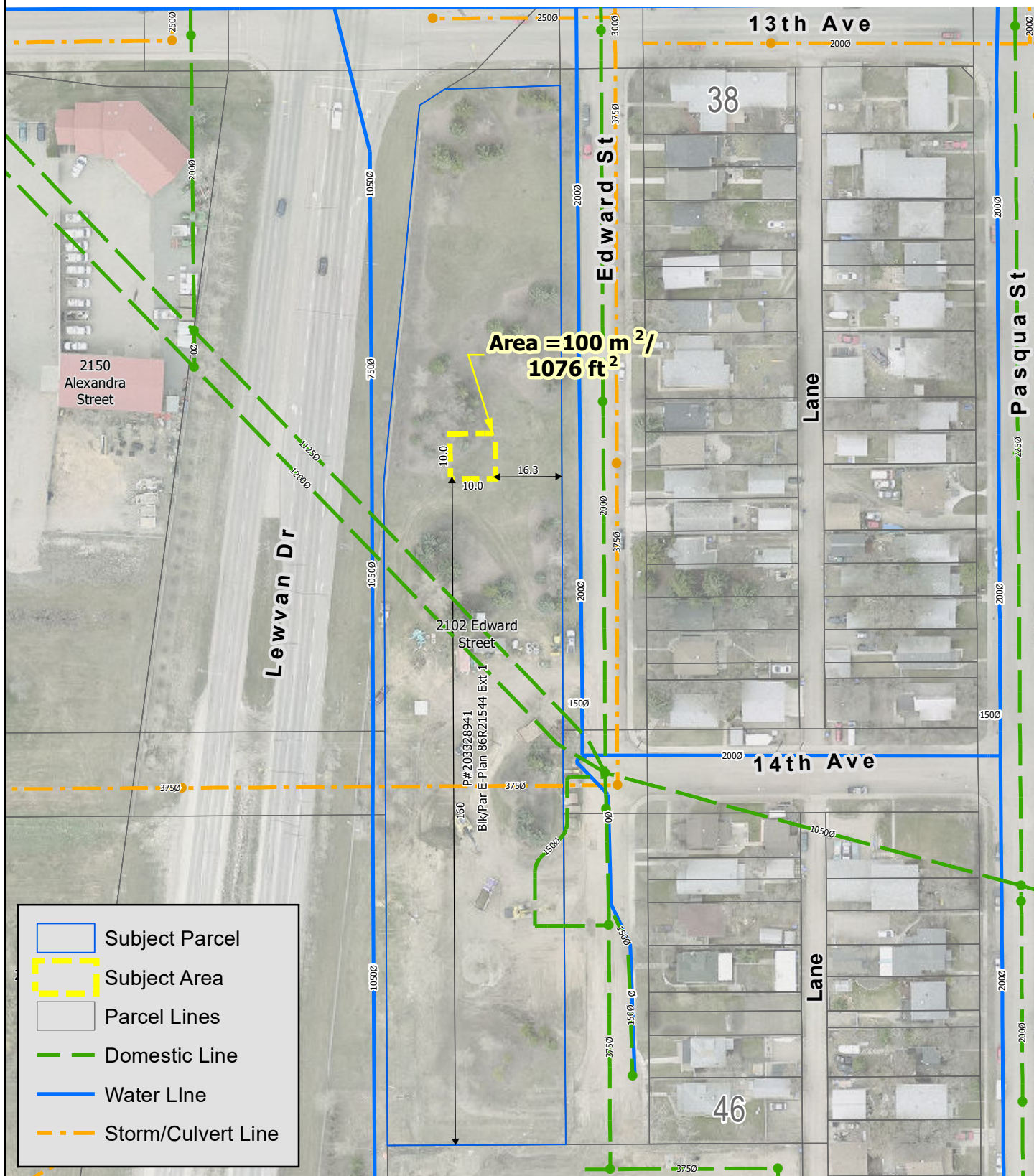


Barry Lacey, Executive Director
Financial Strategy & Sustainability

Report prepared by:
Sherri Hegyi, Real Estate Officer, Real Estate Branch

Appendix A

1:1,300



April 9, 2019

To: Members
Finance and Administration Committee

Re: Annual Property Tax Exemption - 2019

RECOMMENDATION

1. That the property tax exemptions as listed in Appendix A be approved subject to the Government of Saskatchewan and the Regina Roman Catholic Separate School Division No. 81 approving the exemption or partial exemption of the education portion of the taxes where required.
2. That the Executive Director, Financial Strategy & Sustainability or his delegate be authorized to apply for the following:
 - (a) to the Government of Saskatchewan on behalf of property owners for any exemption of the education portion of the taxes payable to the Government of Saskatchewan that is \$25,000 or greater; and
 - (b) to the Regina Roman Catholic Separate School Division No. 81 on behalf of property owners for any exemption of the education portion of the taxes that is payable to the Regina Roman Catholic Separate School Division No. 81.
3. That the City Solicitor be instructed to bring forward the necessary bylaw to provide for the property tax exemptions listed in Appendix A.
4. That this report be forwarded to the April 29, 2019 meeting of City Council for approval.

CONCLUSION

Council approved the *Community Non-Profit Tax Exemption Policy* (Policy) on December 17, 2018. The Policy, which became effective January 1, 2019, contains a transition clause for all properties exempt from property taxes for the 2018 calendar year pursuant to *The Properties Exempt from Taxation Bylaw, 2018*. The transition clause states that, for 2019, these properties will receive a property tax exemption on the same terms and conditions granted for the 2018 calendar year.

The exemptions outlined in Appendix A are the application of the transition clause in the Policy.

BACKGROUND

Pursuant to *The Cities Act*, all property in a municipality is subject to assessment and taxation unless specifically exempted. Statutory exemptions are provided in subsection 262(1) of *The*

Cities Act. Subsections 262(3) and (4) of *The Cities Act* specify that City Council may, by bylaw, exempt from taxation the whole or part of any land or improvement designated in the bylaw.

In 2016, Council directed Administration to develop a policy outlining how to effectively proceed with tax exemption requests from non-profit organizations. As a result, the *Community Non-Profit Tax Exemption Policy* was approved by City Council on December 17, 2018.

The Policy, which became effective January 1, 2019, contains a transition clause that states all properties exempt from property taxes for the 2018 calendar year pursuant to *The Properties Exempt from Taxation Bylaw, 2018* shall be transitioned to the new policy as follows:

- (i) for the 2019 calendar year the properties shall receive an exemption for their property taxes on the same terms and conditions as the exemption granted for the 2018 calendar year; and
- (ii) for the 2020 and all subsequent years, the application for a tax exemption must comply with the terms of this policy.

Prior to the adoption of the policy, Administration made recommendations for property Tax Exemptions for non-profit organizations based on the past practices of City Council. As a result, the *Properties Exempt from Taxation Bylaw, 2018* contained exemptions in the following categories:

- Exemptions for small land parcels and easements,
- Exemptions of occupants of City-owned properties where the property would not be taxable if not for the occupant and the City would incur maintenance costs if the property was not maintained by the occupant, such as community gardens,
- Non-profit organizations, organizations providing support for the community.

DISCUSSION

Administration has reviewed the properties that received an exemption under the *Properties Exempt from Taxation Bylaw, 2018* and, having applied the 2019 transition clause from the Policy, recommends the proposed annual exemptions for 2019 listed in Appendix A.

The proposed exemptions only govern the municipal portion of property taxes. The education portion of the taxes is subject to *The Education Property Tax Act* which specifies that any exemption of education taxes payable to the Government of Saskatchewan (Government) that is \$25,000 or greater in any given year, must be approved by the Government. If City Council approves the bylaw, Administration will apply to the Government on behalf of these properties. Owners will be notified of the Government's decision when Administration receives it.

For the library and the portion of education taxes payable to the Regina Roman Catholic Separate School Division No. 81 (RCSD), City Council must either obtain an agreement to exempt the applicable portion of taxes from the Library Board and the RCSD or raise the amount that would have been levied.

RECOMMENDATION IMPLICATIONS

Financial Implications

The property tax exemptions listed in Appendix A total approximately \$1,909,961 in foregone tax revenue. The City's share of this foregone revenue is approximately \$1,104,493, which has been incorporated into the 2019 budget. These estimates are based on 2019 assessments. Municipal and Library taxes are based on the approved 2019 mill rates. Education taxes are based on the 2018 mill rates. These amounts will change once the tax rates are finalized for 2019.

Environmental Implications

None with respect to this report.

Policy and/or Strategic Implications

The recommendations in this report are in accordance with the transition clause of the *Community Non-Profit Tax Exemption Policy* which became effective January 1, 2019. The transition clause states that, for 2019, these properties will receive a property tax exemption on the same terms and conditions granted for the 2018 calendar year.

The purpose of the policy is to:

- set the parameters under which the City of Regina will consider applications for property tax exemptions from organizations with financial need;
- provide fair, consistent treatment and consideration for all applicants providing non-profit and charitable services for the benefit of Regina residents; and
- support the services and organizations in financial need that further Council's priorities, as outlined in Design Regina: The Official Community Plan Bylaw No. 2013-48 (OCP), and for which the burden resulting from the tax exemption is a justifiable expense to the taxpayers of Regina.

Other Implications

Changes to provincial legislation are beyond the control of the City. *The Education Property Tax Act* and *The Education Property Tax Regulations* came into effect January 1, 2018 and govern the application and administration of education property tax exemptions.

Accessibility Implications

None with respect to this report.

COMMUNICATIONS

All affected parties will be provided with a copy of this report prior to the Finance and Administration Committee and City Council meetings. They will also receive a copy of Council's decision regarding this report.

Copies of the report will be provided to the Regina Public Library Board, Regina Roman Catholic Separate School Division No. 81 and the Government of Saskatchewan.

DELEGATED AUTHORITY


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

Respectfully submitted,



Deborah Bryden, Director
Assessment & Taxation Department

Respectfully submitted,



Barry Lacey, Executive Director
Financial Strategy and Sustainability

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

APPENDIX A

2019 Property Tax Exemptions by Bylaw

PROPERTY OWNER OR OCCUPANT	CIVIC ADDRESS	2019	2019	2019
		ASSESSED VALUE	MUNICIPAL TAX EXEMPT	ESTIMATED PROPERTY TAX EXEMPT
10115375 RCMP HERITAGE CENTRE	6101 DEWDNEY AVENUE	33,812,100	331,833	573,828
10145969 SASKATCHEWAN SCIENCE CENTRE INC.	2901 POWERHOUSE DRIVE	15,638,200	153,474	265,397
10065555 MACKENZIE ART GALLERY INCORPORATED	3475 ALBERT STREET	16,442,200	161,364	279,042
10055792 SOUTH ZONE REC. BOARD	3303 GRANT ROAD	5,279,200	51,810	89,594
10018622 REGINA & DISTRICT FOOD BANK INC.	445 WINNIPEG STREET	16,483,200	63,817	110,357
10042143 THE CANADIAN BLOOD SERVICES	2571 BROAD STREET	5,990,000	58,786	101,657
10027144 REGINA TRADES AND SKILLS CENTRE INC.	1275 ALBERT STREET	3,789,200	37,187	64,307
10065624 REGINA PUBLIC LIBRARY	2715 GORDON ROAD	4,216,500	41,381	71,559
10017267 REGINA PUBLIC LIBRARY	331 ALBERT STREET	8,654,600	23,162	40,054
10112030 CALEDONIAN CURLING CLUB	2225 SANDRA SCHMIRLER WAY	3,060,600	30,037	51,942
10025856 THEATRE REGINA INC.	1077 ANGUS STREET	2,291,000	22,484	38,881
10064962 REGINA COMMUNITY CLINIC	1106 WINNIPEG STREET	5,018,200	22,654	39,176
10037637 THE CANADIAN RED CROSS SOCIETY	2050 CORNWALL STREET	2,393,300	23,488	40,617
10027223 REGINA PLAINS MUSEUM (Civic Museum)	1235 BROAD STREET	1,544,300	2,920	5,049
10060139 THE GLOBE THEATRE SOCIETY	2 - 1801 SCARTH STREET	1,247,800	12,246	21,177
10060140 THE GLOBE THEATRE SOCIETY	3 - 1801 SCARTH STREET	1,247,800	12,246	21,177
10060141 THE GLOBE THEATRE SOCIETY	4 - 1801 SCARTH STREET	1,012,600	9,938	17,185
10042141 GIRL GUIDES OF CANADA - GUIDES DU CANADA	1530 BROADWAY AVENUE	953,600	9,359	16,184
10032641 THE ROYAL CANADIAN LEGION	1820 CORNWALL STREET	3,649,100	9,075	15,693
10049337 GROW REGINA	3500 QUEEN STREET	226,000	2,218	3,835
10305757 DEWDNEY EAST COMMUNITY ASSOCIATION INC.	A-1197 PARK STREET	237,500	2,331	4,031
10305758 WEST ZONE COMMUNITY GARDEN ASSOCIATION INC.	1010 MCCARTHY BLVD	102,200	1,003	1,734
10305756 QUEEN CITY EASTVIEW COMMUNITY ASSOCIATION INC.	A-615-6TH AVENUE	114,000	1,119	1,935
10305759 AL RITCHIE COMMUNITY ASSOCIATION INC.	A-1109 14TH AVE	378,700	3,717	6,427
10305760 AL RITCHIE COMMUNITY ASSOCIATION INC.	A-2299 EDGAR STREET	33,200	326	563
10035871 CATHEDRAL AREA COMMUNITY ASSOCIATION	2055 FORGET STREET	58,400	573	991
10035876 CATHEDRAL AREA COMMUNITY ASSOCIATION	2010 ARTHUR STREET	31,100	305	528
10035875 CATHEDRAL AREA COMMUNITY ASSOCIATION	2005 FORGET STREET	20,500	201	348
10035873 CATHEDRAL AREA COMMUNITY ASSOCIATION	2021 FORGET STREET	11,600	114	197
10035872 CATHEDRAL AREA COMMUNITY ASSOCIATION	2029 FORGET STREET	11,600	114	197
10035874 CATHEDRAL AREA COMMUNITY ASSOCIATION	2019 FORGET STREET	5,800	57	98
10115555 REGINA EDUCATION & ACTION ON CHILD HUNGER INC.	B-1250 WINNIPEG STREET	133,600	1,311	2,267
10270834 SASK. LIVESTOCK ASSOC.	B-1700 ELPHINSTONE STREET	92,400	907	1,568
10065459 THE ART GALLERY OF REGINA	2420 ELPHINSTONE STREET	94,100	924	1,597
10270833 SASK. STOCK GROWERS ASSOC.	A-1700 ELPHINSTONE STREET	70,700	694	1,200
10017432 HIGHLAND CURLING CLUB CO-OPERATIVE LIMITED	348 BROAD STREET	1,153,300	11,319	19,573
2019 ESTIMATED EXEMPTION TOTALS - ANNUAL BYLAW		135,498,200	1,104,493	1,909,961

April 9, 2019

To: Members
Finance and Administration Committee

Re: The Regina Property Tax Bylaw, 2019 and The Education Property Tax Bylaw, 2019

RECOMMENDATION

1. That the City Solicitor be instructed to prepare the necessary property tax bylaws for consideration by City Council 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 Appendix A.
2. That this report be forwarded to the April 29, 2019 meeting of City Council for approval.

CONCLUSION

City Council is required to pass a bylaw annually to set mill rates, and to establish property subclasses and applicable mill rate factors. The purpose of this report is to collect and submit for approval the information to be used in preparing *The Regina Property Tax Bylaw, 2019* and *The Education Property Tax Bylaw, 2019*.

BACKGROUND

The Regina Property Tax Bylaw, 2019 sets the mill rates to be levied on all taxable assessments in the city to raise the money required by the City of Regina, Regina Public Library and the business improvement districts for 2019.

The City of Regina enacts a separate *Education Property Tax Bylaw, 2019* which authorizes the City of Regina to levy and collect taxes on a property's taxable assessment on behalf of the Government of Saskatchewan and the Regina Roman Catholic Separate School Division No. 81 where the separate school division has passed a bylaw to determine their own separate school division tax.

DISCUSSION

Municipal Mill Rate

The proposed 2019 General Operating Budget was presented (report CM18-15) to City Council on December 10, 2018. At Council's direction, adjustments were made to achieve a proposed municipal mill rate of 8.10810 for 2019.

Regina Public Library Mill Rate

At the December 10, 2018 meeting of City Council, the Regina Public Library budget, as reported in CM18-15, was approved. The 2019 Library mill rate will be set at 0.73285 pursuant to *The Public Libraries Act*.

Regina's Warehouse Business Improvement District

Regina's Warehouse Business Improvement District has submitted its proposed 2019 Budget for consideration at the April 17, 2019 Executive Committee meeting. Administration will provide the updated rate for Table 2: Mill Rates by Taxing Authority in Appendix A, when the 2019 budget is approved by Council.

Regina Downtown Business Improvement District

The Regina Downtown Business Improvement District has submitted its proposed 2019 Budget to be approved at the April 17, 2019 Executive Committee meeting. Administration will provide the updated rate for Table 2: Mill Rates by Taxing Authority in Appendix A, when the 2019 budget is approved by Council.

Education Mill Rate

Provincial education property tax rates are set by the Government of Saskatchewan (Government). Typically, the rates are set with the provincial budget. The 2019-20 provincial budget was released March 20, 2019. 2019 mill rates are shown in Table 3: Public Education Property Tax Mill Rates by Property Class in Appendix A.

The Education Property Tax Act permits separate school divisions to pass a bylaw and to determine their own separate school division tax. This has been enacted by the Regina Roman Catholic Separate School Division No. 81 for 2019. 2019 separate school rate are shown in Table 4: Separate Education Property Tax Mill Rates by Property Class in Appendix A.

RECOMMENDATION IMPLICATIONS

Financial Implications

The Regina Property Tax Bylaw, 2019 sets the mill rates to be levied on all taxable assessments in the city to raise the money required by the City of Regina, the Public Library and the business improvement districts for 2019.

The Education Property Tax Bylaw, 2019 authorizes the City of Regina to levy and collect taxes on a property's taxable assessment on behalf of the Government and separate school division where applicable.

Environmental Implications

None with respect to this report.

Policy and/or Strategic Implications

None with respect to this report.

Other Implications

None with respect to this report.

Accessibility Implications

None with respect to this report.

COMMUNICATIONS

A copy of this report has been provided to Regina Downtown Business Improvement District, Regina's Warehouse Business Improvement District, the Regina Public Library and the Regina Roman Catholic Separate School Division No. 81.

DELEGATED AUTHORITY

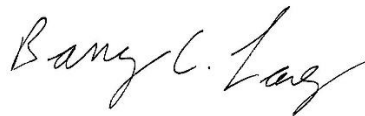
The recommendations contained in this report require City Council approval.

Respectfully submitted,



Deborah Bryden, Director
Assessment & Taxation

Respectfully submitted,



Barry Lacey, Executive Director
Financial Strategy and Sustainability

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

Appendix A

Table 1: Mill Rate Factors by Subclass		
Property Class	Property Subclass	Mill Rate Factor
Residential	Residential	0.91152
	Condominium	
	Multi-family	
Commercial and Industrial	Commercial and Industrial	1.21040
	Railway/Pipeline	1.21040
	Golf Courses	0.78654
Resource	N/A	1.21040
Agriculture	N/A	1.21040

Table 2: Mill Rates by Taxing Authority	
Taxing Authority	Mill Rate
Municipal	8.10810
Library	0.73285
Regina's Warehouse Business Improvement District*	n/a
Regina Downtown Business Improvement District*	n/a

*to be set April 17, 2019

Table 3: Public Education Property Tax Mill Rates by Property Class	
Property Class	Mill Rate
Agricultural	1.43
Residential	4.12
Commercial and Industrial	6.27
Resource	9.68

Table 4: Separate Education Property Tax Mill Rates by Property Class	
Property Class	Mill Rate
Agricultural	1.43
Residential	4.12
Commercial and Industrial	6.27
Resource	9.68