

The Regina Property Tax Bylaw 2021 & School Division Property Tax Bylaw 2021

Date	April 21, 2021
To	Executive Committee
From	Financial Strategy & Sustainability
Service Area	Assessment & Property Revenue Services
Item No.	EX21-32

RECOMMENDATION

The Executive Committee recommends that City Council:

1. Instruct the City Solicitor to prepare the necessary property tax bylaws for consideration by City Council that include the municipal mill rate, the other taxing authorities' mill rates, and the business improvement districts' mill rates as outlined in Appendix A.
2. Approve these recommendations at its April 28, 2021 meeting.

ISSUE

City Council is required to pass a bylaw annually setting the mill rates for the City of Regina, Regina Public Library, Regina Downtown and Warehouse Business Improvement Districts, the property subclasses as well as set the mill rate factors for the City of Regina and Regina Public Library taxes. Council also passes a bylaw annually that allows it to levy and collect the taxes on the mill rates set by the Government of Saskatchewan.

IMPACTS

The Regina Property Tax Bylaw, 2021 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 2021.

The City of Regina enacts a separate *Education Property Tax Bylaw, 2021* 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 a separate school division where the separate school division has passed a bylaw to determine their own separate school division tax.

In 2021 the estimated net property tax levy is \$269,373,000.

There are no environmental, policy and/or strategic or other implications or considerations.

OTHER OPTIONS

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 and the Regina Public Library. Property owners receive a personalized tax notice by mail in late May/early June.

DISCUSSION

The purpose of this report is to collect and submit for approval the information to be used in preparing *The Regina Property Tax Bylaw, 2021* and *The Education Property Tax Bylaw, 2021*. Appendix A outlines the mill rates for each taxing authority. Appendix B outlines the classes/subclasses and mill rate factors, approved by Council on March 31, 2021.

Municipal Mill Rate

The proposed 2021 municipal mill rate was tabled with City Council on March 24, 2021 in report CM21-3 2021 General and Utility Operating Budget and 2021 - 2025 General and Utility Capital Plan. Council approved a municipal mill rate of 9.45130 for 2021.

This represents a 2.34 per cent increase for all programs and services. The proposed 2.34 per cent mill rate increase includes a zero per cent mill rate increase for civic operations but allows for the continuation of the previously approved dedicated mill rates for Mosaic Stadium (0.45 per cent) and the Recreation Infrastructure Program (0.5 per cent), plus added investment in the Regina Police Service.

Regina Public Library Mill Rate

At the March 24, 2021 meeting of City Council, the Regina Public Library budget, as reported in CM21-3, was approved. The 2021 Library mill rate will be set at 0.85098 pursuant to *The Public Libraries Act*, which represents a 2.9 per cent increase over 2020.

Regina's Warehouse Business Improvement District

At the April 14, 2021 meeting of City Council, the Regina Warehouse Business Improvement District budget, as reported in CR21-67, was approved. The 2021 Regina

Warehouse Business Improvement District mill rate will be set at 0.54573, which represents no increase over 2020.

Regina Downtown Business Improvement District

At the April 14, 2021 meeting of City Council, the Regina Downtown Business Improvement District budget, as reported in CR21-66, was approved. The 2021 Regina Downtown Business Improvement District mill rate will be set at 0.7233, which represents no increase over 2020.

Education Mill Rate

Provincial education property tax rates are set by the Government of Saskatchewan. Typically, the rates are set with the provincial budget. The Provincial Government has advised that the mill rates are set as outlined in Appendix A, Table 2: Education Property Tax Mill Rates by Property Class.

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 2021. 2021 separate school rate are shown in Table 4: Separate Education Property Tax Mill Rates by Property Class in Appendix A, Table 2: Education Property Tax Mill Rates by Property Class.

DECISION HISTORY

On March 24, 2021, Council approved CM21-3 2021 General and Utility Operating Budget and 2021 - 2025 General and Utility Capital Plan, which established the municipal and library mill rates for 2021.

On March 31, 2021, Council approved CR21-51 2021 Revaluation Update and Tax Policy which established property classes and subclasses and applicable mill rate factors for 2021.

On April 14, 2021 Council approved CR21-67 and CR21-66 which established the mill rates for the Regina Warehouse and Regina Downtown Business Improvement Districts.

The recommendations contained within this report require City Council approval.

Respectfully Submitted,

Respectfully Submitted,



Deborah Bryson, Director, Assessment & Property Revenue Services 4/15/2021



Barry Lacey, Exec. Director, Financial Strategy & Sustainability 4/16/2021

Prepared by: Tanya Mills, Manager, Assessment & Property Systems

ATTACHMENTS

Appendix A - 2021 Mill Rates

Appendix B - 2021 Mill Rate Factors