

BYLAW NO. 2021-26

THE COMMERCIAL AND INDUSTRIAL AND MULTI-FAMILY RESIDENTIAL
PROPERTIES TAX PHASE-IN BYLAW, 2021

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

- 1 The purpose of this Bylaw is to provide for a phase-in of property taxes for the commercial and industrial class of properties and the multi-family residential sub-class of properties in Regina for the years 2021 and 2022.

Authority

- 2 The authority for this Bylaw is section 260 of *The Cities Act* and section 14 of *The Cities Regulations*.

Definitions

- 3 In this Bylaw:

“**2021 revaluation**” means the revaluation of property occurring in 2021 pursuant to section 22 of *The Assessment Management Agency Act*;

“**Commercial and Industrial Property**” means a property that comes within the Commercial and Industrial classification pursuant to section 14 of *The Cities Regulations*;

“**Multi-Family Residential Property**” means a property that comes within the sub-class of multi-family residential established by City Council as:

- (a) land and improvements designed and used for or intended to be used for, or in conjunction with, a residential purpose, in which the existing improvements accommodate four or more self-contained dwelling units within a parcel;
- (b) land and improvements which include four or more self-contained dwelling units registered as one condominium unit within the meaning of *The Condominium Property Act, 1993*; and
- (c) vacant land zoned for use for multiple dwelling units;

“**municipal taxes**” means all property taxes except property taxes payable to the Regina Public Library Board, the Government of Saskatchewan for the benefit 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;

Approved as to form this _____ day of _____, 20_____.

City Solicitor

“property tax change” means the difference between the amount of property taxes assessed with respect to a property in 2020 and the amount assessed with respect to the same property in 2021;

“Taxing Authorities” means the taxing authorities on whose behalf the City of Regina levies taxes and includes:

- (a) the Board of Education of the Regina School Division No. 4 of Saskatchewan;
- (b) the Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan; and
- (c) the Regina Public Library Board.

Tax Phase-In Plan

4 The tax phase-in plan set out in this Bylaw will be implemented to phase in changes in property taxes resulting from the 2021 revaluation.

Other Taxing Authorities

5 This tax phase-in plan may be extended to any other rates with the agreement of any other Taxing Authority.

General

6 This tax phase-in plan does not apply to:

- (a) property that was not assessed in the year 2020;
- (b) tax increases or decreases resulting from any change in assessed values that are not the result of revaluation; or
- (c) tax increases or decreases resulting from a change in mill rates due to the 2021 budgets for the City and other taxing authorities.

Funding of Phase-in

7 The difference between the limit on tax increases set out in this Bylaw and the tax increases that would otherwise result from revaluation will be funded through the difference between the limit on the tax decreases set out in this Bylaw and the tax decreases that would otherwise result from revaluation.

Calculation of Phase-in for Commercial and Industrial Property

8(1) For the year 2021:

- (a) for each Commercial and Industrial Property, the maximum tax increase resulting from the 2021 revaluation will be no greater than 1/3 of the property tax change for that property resulting from the 2021 revaluation;
 - (b) for each Commercial and Industrial Property, the maximum tax decrease resulting from the 2021 revaluation will be no greater than 1/3 of the property tax change for that property resulting from the 2021 revaluation.
- (2) For the year 2022:
- (a) for each Commercial and Industrial Property, the maximum tax increase resulting from the 2021 revaluation will be no greater than 2/3 of the property tax change for that property resulting from the 2021 revaluation;
 - (b) for each Commercial and Industrial Property, the maximum tax decrease resulting from the 2021 revaluation will be no greater than 2/3 of the property tax change for that property resulting from the 2021 revaluation.

Calculation of Phase-in for Multi-Family Residential Property

- 9(1) For the year 2021, each Multi-Family Residential Property that meets the following requirements will receive the phase-in of taxes for 2021 that is outlined in subsection (2):
- (a) the property is owned and operated by a charitable non-profit corporation incorporated or registered pursuant to *The Non-profit Corporations Act, 1995*;
 - (b) the property includes an improvement; and
 - (c) there was an increase in municipal taxes for the property from 2020 to 2021 equal to more than 100 per cent.
- (2) For the year 2021, for each property described in subsection (1), the maximum tax increase resulting from the 2021 revaluation will be no greater than 1/3 of the property tax change for that property resulting from the 2021 revaluation.
- (3) For the year 2022, each Multi-Family Residential property that meets the following requirements will receive the phase-in of taxes for 2022 that is outlined in subsection (4):
- (a) the property is owned and operated by a charitable non-profit corporation incorporated or registered pursuant to *The Non-profit Corporations Act, 1995*;
 - (b) the property includes an improvement; and

- (c) there was an increase in municipal taxes for the property from 2020 to 2021 equal to more than 100 per cent.
- (4) For the year 2022, for each property described in subsection (3), the maximum tax increase resulting from the 2021 revaluation will be no greater than 2/3 of the property tax change for that property resulting from the 2021 revaluation.

Effect of Assessment Appeals on Phase-in

- 10(1) For Commercial and Industrial Properties and Multi-Family Residential Properties for which, on the day this Bylaw comes into force, a final determination of its assessed value for 2020 has yet to be rendered because of outstanding assessment appeals, the maximum tax increase or decrease will be determined on the basis of the assessed value of the property for the year 2020 that is in force at the time the phase-in calculation is made and the taxes resulting therefrom.
- (2) Once a final determination of the assessed value for a property in subsection (1) for the year 2021 has been rendered, the maximum tax increase or decrease for that property will be recalculated on the basis of the final assessed value, and the subsequent years' taxes will be adjusted from the amount determined in accordance with subsection (1).

Coming Into Force

11 This Bylaw comes into force on the date of passage.

READ A FIRST TIME THIS 29th DAY OF April 2021.

READ A SECOND TIME THIS 29th DAY OF April 2021.

READ A THIRD TIME AND PASSED THIS 29th DAY OF April 2021.

Mayor

City Clerk (SEAL)

CERTIFIED A TRUE COPY

City Clerk

ABSTRACT

BYLAW NO. 2021-26

THE COMMERCIAL AND INDUSTRIAL PROPERTIES
TAX PHASE-IN BYLAW, 2021

PURPOSE:	To phase-in the tax effects of the 2021 revaluation
ABSTRACT:	<p>This Bylaw provides for a tax phase-in plan for the 2021 revaluation for Commercial and Industrial properties and Multi-Family Residential properties that meet the specified requirements.</p> <p>For 2021, the Commercial and Industrial properties will be taxed at 1/3 of the tax increase or decrease resulting from the 2021 revaluation. For 2022, the taxes will be at 2/3 of the increase or decrease resulting from the 2021 revaluation.</p> <p>For Multi-Family Residential properties, the increase will be phased in where the property is owned and operated by a charitable non-profit corporation, it includes an improvement and there was an increase in municipal taxes for the property from 2020 to 2021 equal to more than 100 percent. For 2021, these properties will be taxed at 1/3 of the tax increase resulting from the 2021 revaluation. For 2022, the taxes will be at 2/3 of the increase resulting from the 2021 revaluation.</p>
STATUTORY AUTHORITY:	Section 260 of <i>The Cities Act</i> and section 14 of <i>The Cities Regulations</i>
MINISTER'S APPROVAL:	N/A
PUBLIC HEARING:	N/A
PUBLIC NOTICE:	N/A
REFERENCE:	Report EX21-23 from the March 17, 2021 meeting of Executive Committee and Report CR21-51 from the March 31, 2021 meeting of City Council.

AMENDS/REPEALS: New bylaw

CLASSIFICATION: Administrative

INITIATING DIVISION: Community Planning & Development

INITIATING DEPARTMENT: Assessment and Taxation