

BYLAW NO. 2021-27

THE REGINA PROPERTY TAX BYLAW, 2021

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THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

**Purpose**

- 1 The purpose of this Bylaw is to establish tax rates and impose taxes on:
- (a) all taxable property in the City of Regina sufficient to meet the estimated expenditures and transfers, having regard to estimated revenues from other sources, set out in the budgets of the City and the Library for 2021; and
  - (b) all property used or intended to be used for business purposes within business improvement districts established by City Council sufficient to raise the amount required for the requisition of the business improvement districts, as approved by City Council.

**Authority**

- 2 The authority for this Bylaw is:
- (a) section 26 and Division 7 of Part XI of *The Cities Act*;
  - (b) sections 12, 13 and 15 of *The Cities Regulations*; and
  - (c) section 22 of *The Public Libraries Act, 1996*.

**Definitions**

- 3 In this Bylaw:
- “**Agricultural**” means all land and improvements in the agricultural property class prescribed pursuant to section 15 of *The Cities Regulations*;
- “**City**” means the municipal corporation of the City of Regina or where the context requires the geographical area within the city limits;
- “**Commercial and Industrial**” means all land and improvements in the Commercial and Industrial property class prescribed pursuant to section 15 of *The Cities Regulations* excluding land and improvements defined as Golf Courses;
- “**Golf Courses**” means land and improvements designed and used for or in conjunction with a golf course;
- “**Library**” means the Regina Public Library Board;

Approved as to form this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

City Solicitor

**“Multi-Family Residential”** means:

- (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;

**“Railway and Pipeline”** means railway roadway and railway superstructure as defined in clauses 163(g) and (h) of *The Cities Act*;

**“Regina Downtown Business Improvement District”** means the business improvement district continued pursuant to *The Regina Downtown Business Improvement District Bylaw*, Bylaw No. 2003-80;

**“Regina’s Warehouse Business Improvement District”** means the business improvement district established pursuant to *Regina’s Old Warehouse Business Improvement District Bylaw*, Bylaw No. 2003-15;

**“Residential”** means:

- (a) land with improvements used for or intended to be used for, or in conjunction with, a residential purpose, including residential land and improvements within a condominium plan registered under *The Condominium Property Act, 1993*; and
- (b) vacant land zoned for residential use;

provided the property is not classified as Multi-Family Residential;

**“Resource Property”** means:

- (a) land and improvements used or intended to be used for mines or petroleum oil wells and gas wells; or
- (b) pipeline and other land and improvements used in conjunction with a pipeline.

**Mill Rates**

- 4(1) The following uniform rates shall be imposed on all taxable assessments in the City of Regina:
  - (a) 9.45130 mills per dollar for the City; and
  - (b) 0.85098 mills per dollar for the Library.
  
- (2) The following uniform rates shall be imposed on all property used or intended to be used for business purposes within the following business improvement districts:
  - (a) 0.7233 mills per dollar for the Regina Downtown Business Improvement District; and
  - (b) 0.54573 mills per dollar for Regina’s Warehouse Business Improvement District.

**Sub-Classes of Property**

- 5 The following sub-classes are established:
  - (a) Residential;
  - (b) Multi-Family Residential;
  - (c) Commercial and Industrial;
  - (d) Golf Courses;
  - (e) Resource Property; and
  - (f) Railway and Pipeline.

**Mill Rate Factors**

6 The following are the mill rate factors to be multiplied by the uniform rates for the City and Library to establish the levy for a taxable assessment:

CLASS	SUBCLASS	MILL RATE FACTOR
Residential	Residential (including condominiums)	0.91034
	Multi-Family Residential	0.91034
Commercial/Industrial	Commercial and Industrial	1.2495
	Railway and Pipeline	1.2495
	Resource	1.2495

	Golf Courses	0.81197
Agricultural	N/A	1.2495

**Coming Into Force**

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

READ A FIRST TIME THIS 29<sup>th</sup> DAY OF April 2021.

READ A SECOND TIME THIS 29<sup>th</sup> DAY OF April 2021.

READ A THIRD TIME AND PASSED THIS 29<sup>th</sup> DAY OF April 2021.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Clerk

(SEAL)

CERTIFIED A TRUE COPY

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City Clerk

ABSTRACT

BYLAW NO. 2021-27

THE REGINA PROPERTY TAX BYLAW, 2021

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PURPOSE:	To set the 2021 mill rates for the City of Regina, the Regina Public Library, the Regina Downtown and the Regina's Warehouse Business improvement districts and the property subclasses and mill rate factors for the City and Library taxes.
ABSTRACT:	The Bylaw sets the mill rates to be levied on all taxable assessments in the City to raise the money required by the City, the Public Library, and the business improvements districts for 2021.
STATUTORY AUTHORITY:	Section 26 and Division 7 of Part XI of <i>The Cities Act</i> , section 12, 13 and 15 of <i>The Cities Regulations</i> and section 22 of <i>The Public Libraries Act, 1996</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, Report CM21-3 from the March 24, 2021 meeting of City Council, Report CR21-51 from the March 31, 2021 meeting of City Council, Reports EX21-30 and EX21-31 from the April 7, 2021 meeting of Executive Committee, Reports CR21-66 and CR21-67 from the April 14, 2021 meeting of City Council and Report EX21-32 from the April 21, 2021 meeting of Executive Committee.
AMENDS/REPEALS:	New bylaw
CLASSIFICATION:	Administrative
INITIATING DIVISION:	Financial Strategy and Sustainability
INITIATING DEPARTMENT:	Assessment & Property Revenue Services

