

BYLAW NO. 2022-38

THE REGINA ADMINISTRATION AMENDMENT BYLAW, 2022 (No. 2)

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THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

- 1 The purpose of this Bylaw is to amend Bylaw 2003-69, being *The Regina Administration Bylaw*, to:
  - (a) remove penalties from deferred municipal taxes under the Low-Income Municipal Property Tax Deferral Program; and
  - (b) remove conflicts between the Low-Income Municipal Property Tax Deferral Program and the City's Tax Installment Payment Plan and Penalty Reduced Payment Plan.
- 2 The authority for this Bylaw is sections 81, 242, 244, 249 and 250 of *The Cities Act*.
- 3 Bylaw 2003-69, being *The Regina Administration Bylaw*, is amended in the manner set forth in this Bylaw.
- 4 Section 61.1 is repealed and the following substituted:

**“Property Tax Deferral Programs**

61.1 In this Part, a reference to “property tax deferral program” can mean either or both of the following programs:

- (a) the equalized payment plan program under the Property Tax Deferral Program for Lead Service Connection Replacement provided for in Bylaw 8942, being *The Regina Water Bylaw*;
  - (b) the Low-Income Municipal Property Tax Deferral Program provided for in Bylaw 2022-33, being *The Low-Income Municipal Property Tax Deferral Program Bylaw*.”
- 5 Schedule “F” is amended by repealing the definition of “property tax deferral program” in section 2 and substituting the following:

**““property tax deferral program”** means either or both of the following deferral programs:

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

City Solicitor

- (a) the equalized payment plan program under the Property Tax Deferral Program for Lead Service Connection Replacement provided for in Bylaw 8942, being *The Regina Water Bylaw*;
- (b) the Low-Income Municipal Property Tax Deferral Program provided for in Bylaw 2022-33, being *The Low-Income Municipal Property Tax Deferral Program Bylaw*.”

6 Schedule “G” is amended by adding the following definition after the definition of “eligible taxpayer”:

“**“property tax deferral program”** means the Low-Income Municipal Property Tax Deferral Program provided for in Bylaw 2022-33, being *The Low-Income Municipal Property Tax Deferral Program Bylaw*.”

7 Schedule “G” is amended by repealing section 3 and substituting the following:

- “3. (1) Eligible taxpayers may pay taxes in installments and be subject to the penalty amount in section 65.1 of the Bylaw, subject to the taxpayer entering into a penalty reduced payment plan as determined and provided by the City.
- (2) Deferred taxes are only included in the estimate of taxes when calculating the installment payments in subsection (1) where the deferred taxes are due and payable under the terms and conditions of the property tax deferral program.”

8 Schedule “G” is amended by repealing section 6 and substituting the following:

- “6. Upon written notification of the City, the City may adjust the monthly installment payments to accommodate:
  - (a) additional charges or amounts such as supplementary taxes, municipal property taxes deferred under a property tax deferral program where those taxes are due and payable to the City or transfers for utility charges that are in arrears; and
  - (b) reductions in amounts resulting from a deferral in property taxes under a property tax deferral program.”

9 Schedule “G” is amended by repealing section 7 and substituting the following:

- “7. (1) Subject to section 12 of this Schedule, tax penalties as provided for in section 65.1 of this Bylaw will be applied to the tax account where the

account is paid by tax installments pursuant to this Schedule and the taxpayer is in compliance with the penalty reduced payment plan.

- (2) Tax penalties as provided for in section 65.1 of this Bylaw will not be applied to deferred taxes under a property tax deferral program unless the deferred taxes are due and payable under the terms and conditions of the property tax deferral program.”

10 Schedule “G” is amended by repealing section 12 and substituting the following:

“12. (1) Where the penalty reduced payment plan is terminated pursuant to section 8 of this Schedule, the tax account is subject to the tax penalties as provided for in sections 64 and 65 of this Bylaw. The penalties would be calculated as provided for in this Bylaw, taking into account the payments applied to the tax account prior to the termination of the penalty reduced payment plan.

- (2) Tax penalties as provided for in sections 64 and 65 of this Bylaw will not be applied to deferred taxes under a property tax deferral program unless the deferred taxes are due and payable under the terms and conditions of the property tax deferral program.”

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

READ A FIRST TIME THIS 15<sup>th</sup> DAY OF June 2022.

READ A SECOND TIME THIS 15<sup>th</sup> DAY OF June 2022.

READ A THIRD TIME AND PASSED THIS 15<sup>th</sup> DAY OF June 2022.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Clerk (SEAL)

CERTIFIED A TRUE COPY

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

ABSTRACT

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PURPOSE:	The purpose of this Bylaw is to amend Bylaw 2003-69, being <i>The Regina Administration Bylaw</i> , to: remove penalties from deferred municipal taxes under the Low-Income Municipal Property Tax Deferral Program; and remove conflicts between the Low-Income Municipal Property Tax Deferral Program and the City's Tax Installment Payment Plan and Penalty Reduced Payment Plan.
ABSTRACT:	This Bylaw removes penalties from deferred municipal taxes under the Low-Income Municipal Property Tax Deferral Program and makes changes to allow property owners under the Low-Income Municipal Property Tax Deferral Program to be able to use the City's Tax Installment Payment Plan and Penalty Reduced Payment Plan.
STATUTORY AUTHORITY:	Sections 81, 242, 244, 249 and 250 of <i>The Cities Act</i> .
MINISTER'S APPROVAL:	N/A
PUBLIC HEARING:	N/A
PUBLIC NOTICE:	Public notice is required pursuant to clause 244(2)(e). Public notice was provided in the Leader Post on May 14, 2022 and on the City's public notice board and website on May 16, 2022.
REFERENCE:	Executive Committee, May 25, 2022, EX22-67 and City Council, June 1, 2022, CR22-68
AMENDS/REPEALS:	Amends Bylaw 2003-69
CLASSIFICATION:	Administrative
INITIATING DIVISION:	Financial Strategy & Sustainability
INITIATING DEPARTMENT:	Assessment & Property Revenue Services