

BYLAW NO. 2018-21

THE PROPERTIES EXEMPT FROM TAXATION AS A RESULT OF THE 2013
MUNICIPAL BOUNDARY ALTERATION BYLAW, 2018

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

- 1 The purpose of this Bylaw is to exempt certain properties which were annexed into the City of Regina as a result of the 2013 municipal boundary alteration from property taxes in whole or in part for the 2018 financial year.

Authority

- 2 The authority for this Bylaw is subsection 262(3) of *The Cities Act*, section 21 of *The Education Property Tax Act* and sections 9 and 11 of *The Education Property Tax Regulations*.

Definitions

- 3 In this Bylaw:

“**education portion of the property taxes**” means the property taxes levied by the City pursuant to *The Education Property Tax Act* on behalf of the Government of Saskatchewan for the benefit of the Board of Education of the Regina School Division No. 4 and the Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan;

“**Lands Within the 300,000 Growth Plan**” means those lands listed in Schedule “A” to this Bylaw; and

“**Lands Beyond the 300,000 Growth Plan**” means those lands listed in Schedule “B” to this Bylaw.

Calculation of Exemption

- 4 The owners or occupants of the Lands Within the 300,000 Growth Plan and the Lands Beyond the 300,000 Growth Plan are partially exempted from payment of property tax payable by the owner or occupant of the land and improvements as outlined in the respective Schedules “A” and “B” to this Bylaw.

- 5(1) The exemptions in this Bylaw shall:

(a) apply only to taxes assessed in 2018 on land or improvements; and

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

City Solicitor

- (b) not include special taxes, local improvement levies, public utility charges, development fees or other such charges imposed by the City or other taxing authority.
- (2) Notwithstanding section 4, where the amount of the exemption of the education portion of the property taxes would be equal to \$25,000 or more, the exemption of the education portion of the property taxes is subject to the approval of the Government of Saskatchewan.
- (3) Where the Government of Saskatchewan does not approve of the exemption of the education portion of the property taxes or reduces the amount of the proposed exemption, the City shall reduce the exemption of the education portion of the property taxes in accordance with the Government of Saskatchewan’s decision.
- (4) Where the exemption of the education portion of the property taxes is not approved or is reduced, the Owner will be required to pay the balance of the education portion of the property taxes, and the City shall not be liable to the Owner for any amount of the tax exemption which would have otherwise been granted to the Owner.
- 6 The City Assessor shall conclusively determine the scope and extent of any exemption.
- 7 This Bylaw comes into force on January 1, 2018.

READ A FIRST TIME THIS 30th DAY OF April 2018.

READ A SECOND TIME THIS 30th DAY OF April 2018.

READ A THIRD TIME AND PASSED THIS 30th DAY OF April 2018.

Mayor

City Clerk (SEAL)

CERTIFIED A TRUE COPY

City Clerk

SCHEDULE "A"

**Appendix A – Lands Within the 300,000 Growth Plan
Partially Exempted from Property Tax – Five Year Fixed Tax Mitigation 1**

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Foregone Library Tax	Foregone Education Tax	Total Foregone Taxes
10268073	4800 ARMOUR ROAD	251,500	90.87	1,133.00	109.50	179.71	1,422.21
10268080	10600 DEWDNEY AVENUE	399,900	65.18	1,292.19	124.89	204.96	1,622.04
10268088	5813 SECORD AVENUE	35,100	21.31	37.07	3.58	5.88	46.53
10268098	4820 CAMPBELL STREET	58,500	15.33	44.36	4.28	7.03	55.67
10268133	4820 GARRY STREET	58,500	15.33	44.36	4.28	7.03	55.67
10268134	4800 CAMPBELL STREET	252,400	89.59	1,121.08	108.35	177.82	1,407.25
10268135	605 CONDIE ROAD	570,100	72.84	2,058.71	198.97	326.54	2,584.22
10268147	1300 N COURTNEY STREET	3,166,900	97.44	1,070.85	103.49	169.85	1,344.19
10268149	1550 N COURTNEY STREET	945,700	25.18	1,282.07	123.90	725.09	2,131.06
10268743	600 FLEMING ROAD	405,800	66.65	1,340.56	129.56	212.63	1,682.75
10268744	13000 DEWDNEY AVENUE	774,500	56.72	2,279.79	220.33	885.64	3,385.76
10268772	1400 N COURTNEY STREET	259,900	86.10	1,109.23	107.20	175.94	1,392.37
10268773	1760 N COURTNEY STREET	932,100	52.55	2,646.09	255.74	1,540.55	4,442.38
10268898	1001 CONDIE ROAD	249,200	93.42	1,153.84	111.52	183.01	1,448.37
10268952	5800 ARMOUR ROAD	455,500	63.42	1,432.26	138.42	227.17	1,797.85
10268955	5000 ARMOUR ROAD	388,400	67.80	1,305.62	126.19	207.09	1,638.90
10268977	1600 N COURTNEY STREET	262,100	86.61	1,125.17	108.74	178.47	1,412.38
10269002	4001 E DEWDNEY AVENUE	336,400	73.50	1,225.87	118.48	194.44	1,538.79
10269161	11400 DEWDNEY AVENUE	409,000	66.26	1,343.47	129.84	213.09	1,686.40
10269240	5201 E DEWDNEY AVENUE	904,000	55.24	2,577.37	249.10	931.43	3,757.90
10269248	12400 DEWDNEY AVENUE	390,400	67.97	1,315.64	127.15	208.68	1,651.47
10269249	1750 N COURTNEY STREET	264,300	86.00	1,126.55	108.88	178.68	1,414.11
10269420	4500 CAMPBELL STREET	538,500	60.12	1,604.89	155.11	254.56	2,014.56
10269421	4245 GARRY STREET	97,600	14.85	71.75	6.93	11.38	90.06
10269452	1301 N PINKIE ROAD	415,400	66.23	1,363.76	131.80	216.31	1,711.87
10272004	600 PINKIE ROAD	342,700	72.01	1,223.10	118.21	194.00	1,535.31
10290538	1710 N COURTNEY STREET	248,800	93.06	1,147.72	110.92	182.04	1,440.68
10295040	1301 CONDIE ROAD	454,500	93.42	2,104.72	203.42	333.84	2,641.98

SCHEDULE "A"

**Appendix A – Lands Within the 300,000 Growth Plan
Partially Exempted from Property Tax – Five Year Fixed Tax Mitigation ¹**

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Foregone Library Tax	Foregone Education Tax	Total Foregone Taxes
10295232	1301 SILVERLEAF BOULEVARD	1,300	86.10%	5.43	0.52	0.86	6.81
10295235	1462 N COURTNEY STREET	471,500	97.44%	2,277.86	220.15	361.30	2,859.31
10295238	1458 N COURTNEY STREET	66,700	97.44%	321.51	31.07	50.99	403.57
300,000 Population Totals:		14,407,200		38,186	3,691	8,746	50,622

¹ The intention as resolved by City Council pursuant to CM13-14 is that tax mitigation for the properties identified as being located within the City's 300,000 growth plan should include an assessment exemption that will keep their property tax levels equal to what they would have paid in the RM for five years following boundary alteration. The exemption amount applied in the first year (2014) will serve as the base for taxation in years two to five (2015-2018). After five years the exemption will expire and the properties will be subject to City property taxation levels. Eligibility for any exemption will expire either over the suggested time frame, when development occurs on a particular property or otherwise at the annual discretion of City Council.

SCHEDULE "B"

**Appendix B – Lands Beyond the 300,000 Growth Plan
Partially Exempted from Property Tax – Long Term Tax Mitigation ²**

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Foregone Library Tax	Foregone Education Tax	Total Foregone Taxes
10268072	1101 PRINCE OF WALES DRIVE	249,000	91.99	1,135.35	109.73	180.08	1,425.16
10268086	9801 9TH AVENUE N	572,800	45.06	1,279.64	123.67	202.97	1,606.28
10268137	9001 9TH AVENUE N	3,007,800	65.11	10,853.80	1,049.02	5,678.57	17,581.39
10268146	4200 EAST BYPASS SERVICE ROAD	1,419,000	82.67	6,148.92	594.30	2,688.77	9,431.99
10268150	1950 N COURTNEY STREET	263,600	86.29	1,127.24	108.94	178.79	1,414.97
10268151	1801 N PINKIE ROAD	894,100	37.06	1,732.13	167.40	734.53	2,634.06
10268153	6700 ARMOUR ROAD	364,700	70.49	1,274.17	123.15	202.10	1,599.42
10268156	4301 GARRY STREET	104,000	14.95	77.09	7.45	12.22	96.76
10268166	5800 31ST AVENUE	71,800	20.57	73.06	7.06	11.58	91.70
10268184	4117 BELMONT STREET	116,000	15.10	86.85	8.39	13.77	109.01
10268198	4140 CARLTON STREET	104,000	14.95	77.09	7.45	12.22	96.76
10268208	4108 CARLTON STREET	76,500	14.37	54.41	5.25	8.63	68.29
10268220	4101 ELLICE STREET	137,800	14.74	100.59	9.72	15.95	126.26
10268257	6001 PARLIAMENT AVENUE	71,800	20.57	73.06	7.06	11.58	91.70
10268274	3901 DONALD STREET	132,600	15.24	100.16	9.68	15.88	125.72
10268289	3900 ELLICE STREET	132,600	15.24	100.16	9.68	15.88	125.72
10268375	4200 FORT STREET	76,500	14.37	54.41	5.25	8.63	68.29
10268381	6501 28TH AVENUE	157,600	95.75	747.55	72.25	118.57	938.37
10268399	4112 DONALD STREET	76,500	14.37	54.41	5.25	8.63	68.29
10268409	4100 FORT STREET	157,600	14.96	116.79	11.28	18.52	146.59
10268444	4040 CARLTON STREET	104,000	14.95	77.09	7.45	12.22	96.76
10268454	4028 BELMONT STREET	116,000	15.10	86.85	8.39	13.77	109.01
10268467	4069 ABBOTT STREET	13,400	70.96	46.70	4.51	7.40	58.61
10268482	6200 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20
10268492	3920 DONALD STREET	104,000	14.95	77.09	7.45	12.22	96.76
10268508	3821 ELLICE STREET	110,100	15.03	81.97	7.92	13.00	102.89
10268518	3809 DONALD STREET	91,000	14.74	66.44	6.42	10.53	83.39
10268537	4201 BELMONT STREET	108,500	12.63	67.86	6.55	10.76	85.17
10268567	4044 CAMPBELL STREET	97,600	14.85	71.75	6.93	11.38	90.06
10268587	4021 BELMONT STREET	90,900	14.74	66.31	6.40	10.51	83.22

SCHEDULE "B"

**Appendix B – Lands Beyond the 300,000 Growth Plan
Partially Exempted from Property Tax – Long Term Tax Mitigation ²**

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Foregone Library Tax	Foregone Education Tax	Total Foregone Taxes
10268589	6401 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20
10268599	6501 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20
10268609	4020 ABBOTT STREET	76,500	14.37	54.41	5.25	8.63	68.29
10268615	6500 28TH AVENUE	132,600	94.35	620.09	59.93	98.35	778.37
10268616	6116 PARLIAMENT AVENUE	80,100	21.06	83.54	8.07	13.25	104.86
10268622	3921 FORT STREET	83,900	14.58	60.59	5.85	9.61	76.05
10268629	3900 GARRY STREET	116,000	15.10	86.85	8.39	13.77	109.01
10268641	5900 PARLIAMENT AVENUE	71,800	20.57	73.06	7.06	11.58	91.70
10268648	3821 FORT STREET	104,000	57.48	296.41	28.64	47.01	372.06
10268671	4037 ABBOTT STREET	76,500	14.37	54.41	5.25	8.63	68.29
10268701	3840 FORT STREET	104,000	14.95	77.09	7.45	12.22	96.76
10268718	3848 ELLICE STREET	90,900	14.74	66.31	6.40	10.51	83.22
10268774	7801 ARMOUR ROAD	970,500	54.79	2,867.63	277.15	1,645.64	4,790.42
10268775	6101 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20
10268796	4020 ELLICE STREET	132,600	15.24	100.16	9.68	15.88	125.72
10268810	4021 DONALD STREET	132,600	15.24	100.16	9.68	15.88	125.72
10268815	3901 ELLICE STREET	91,000	14.74	66.44	6.42	10.53	83.39
10268823	5920 PARLIAMENT AVENUE	71,800	20.57	73.06	7.06	11.58	91.70
10268828	4101 FORT STREET	157,600	14.96	116.79	11.28	18.52	146.59
10268864	4112 CAMPBELL STREET	83,900	14.58	60.59	5.85	9.61	76.05
10268885	4100 GARRY STREET	157,600	14.96	116.79	11.28	18.52	146.59
10268886	2200 N COURTNEY STREET	1,227,400	23.09	1,537.85	148.62	926.97	2,613.44
10268912	3916 FORT STREET	110,100	15.03	81.97	7.92	13.00	102.89
10268942	11601 9TH AVENUE N	357,400	83.31	1,475.86	142.64	234.09	1,852.59
10268944	4053 BELMONT STREET	83,900	14.58	60.59	5.85	9.61	76.05
10268964	500 TOWER ROAD	250,200	47.12	584.53	56.49	92.71	733.73
10268971	3600 CAMPBELL STREET	258,800	40.28	939.81	90.83	653.61	1,684.25
10268974	6201 E PRIMROSE GREEN DRIVE	3,473,700	44.87	14,073.73	1,360.23	8,870.79	24,304.75
10268981	4800 E DEWDNEY AVENUE	1,459,400	40.03	3,012.44	291.14	1,075.08	4,378.66
10268996	9300 9TH AVENUE N	360,700	60.67	1,084.63	104.83	172.04	1,361.50
10269024	3933 ELLICE STREET	83,900	14.58	60.59	5.85	9.61	76.05
10269035	6301 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.02
10269047	400 PINKIE ROAD	6,108,600	58.33	32,123.44	3,104.76	22,340.92	57,569.12

SCHEDULE B”
Appendix B – Lands Beyond the 300,000 Growth Plan
Partially Exempted from Property Tax – Long Term Tax Mitigation ²

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Foregone Library Tax	Foregone Education Tax	Total Foregone Taxes
10269055	4300 EAST BYPASS SERVICE ROAD	1,555,500	83.83	9,394.28	907.96	4,718.41	15,020.65
10269058	3500 CAMPBELL STREET	775,900	48.71	2,212.23	213.80	1,306.10	3,732.13
10269061	4201 FORT STREET	108,400	12.63	67.86	6.55	10.76	85.17
10269072	4200 GARRY STREET	108,400	12.63	67.86	6.55	10.76	85.17
10269083	6201 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20
10269093	4021 CARLTON STREET	132,600	15.24	100.16	9.68	15.88	125.72
10269119	4300 CAMPBELL STREET	104,000	14.95	77.09	7.45	12.22	96.76
10269141	3300 CAMPBELL STREET	408,100	67.18	1,359.09	131.35	215.57	1,706.01
10269162	8201 ARMOUR ROAD	414,600	66.37	1,364.25	131.85	216.39	1,712.49
10269232	2801 ANAQUOD ROAD	631,000	71.57	2,426.82	234.55	1,352.37	4,013.74
10269247	2331 ANAQUOD ROAD	820,700	70.38	3,136.96	303.19	1,903.62	5,343.77
10269257	6500 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20
10269296	4200 ELLICE STREET	108,500	92.06	494.65	47.80	78.46	620.91
10269307	6501 26TH AVENUE	132,700	94.35	620.09	59.93	98.35	778.37
10269309	3900 ABBOTT STREET	132,600	15.24	100.16	9.68	15.88	125.72
10269310	3901 ABBOTT STREET	132,600	15.24	100.16	9.68	15.88	125.72
10269331	6400 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20
10269341	3900 BELMONT STREET	132,600	15.24	100.16	9.68	15.88	125.72
10269352	6300 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20
10269372	3901 BELMONT STREET	132,600	15.24	100.16	9.68	15.88	125.72
10269390	4200 CARLTON STREET	76,500	14.37	54.41	5.25	8.63	68.29
10269410	3801 CARLTON STREET	157,700	15.38	120.21	11.61	19.06	150.88
10269430	4244 CAMPBELL STREET	97,600	14.85	71.75	6.93	11.38	90.06
10269453	9000 9TH AVENUE N	500,900	41.57	1,093.07	105.63	487.60	1,686.30
10269455	3801 COURTNEY STREET	967,200	41.22	1,976.63	191.04	313.52	2,481.19
10269461	4101 ABBOTT STREET	90,900	14.74	66.31	6.40	10.51	83.22
10269477	3900 CARLTON STREET	132,600	15.24	100.16	9.68	15.88	125.72
10269492	3901 CARLTON STREET	104,000	14.95	77.09	7.45	12.22	96.76
10269508	4121 DONALD STREET	76,500	14.37	54.41	5.25	8.63	68.29
10269538	4036 FORT STREET	76,500	14.37	54.41	5.25	8.63	68.29
10269859	6501 29 TH AVENUE	108,600	92.06	495.48	47.88	78.59	621.95
10269902	3800 DONALD STREET	157,500	14.96	116.79	11.28	18.52	146.59
10269919	6500 26 TH AVENUE	157,700	95.77	748.57	72.35	118.73	939.65

SCHEDULE "B"

**Appendix B – Lands Beyond the 300,000 Growth Plan
Partially Exempted from Property Tax – Long Term Tax Mitigation ²**

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Foregone Library Tax	Foregone Education Tax	Total Foregone Taxes
10269920	3800 ABBOTT STREET	127,300	15.20	95.92	9.27	15.21	120.40
10269961	3800 BELMONT STREET	157,700	15.38	120.21	11.61	19.06	150.88
10269976	3801 ABBOTT STREET	157,700	15.38	120.21	11.61	19.06	150.88
10269994	3801 BELMONT STREET	250,300	21.68	268.94	25.99	42.65	337.58
10294907	2401 EAST BYPASS SERVICE ROAD	36,700	17.94	59.35	5.73	9.41	74.49
10294908	2400 EAST BYPASS SERVICE ROAD	20,900	17.94	33.80	3.26	5.36	42.42
10294925	2900 EAST BYPASS SERVICE ROAD	136,700	74.75	921.23	89.03	146.12	1,156.38
10296442	4208 CAMPBELL STREET	42,000	14.37	54.41	5.52	8.63	68.56
10269150	6000 E PRIMROSE GREEN DRIVE	265,700	99.27	646.76	62.51	449.80	1,159.07
10269151	6200 E PRIMROSE GREEN DRIVE	7,708,700	74.75	51,949.42	5,020.96	36,129.32	93,099.70
10294916	3701 EAST BYPASS SERVICE ROAD	1,287,500	86.87	10,083.36	974.56	7,012.68	18,070.60
10294920	3700 EAST BYPASS SERVICE ROAD	354,700	86.87	2,144.90	207.30	906.55	3,258.75
Beyond 300,000 Population Totals		45,590,800		180,202	17,416	102,660	300,279

² The intention as resolved by City Council pursuant to CM13-14 is that tax mitigation for the properties identified as being located beyond the City's 300,000 growth plan should include an assessment exemption that will keep their property tax levels equal to what they would have paid in the RM for a period up to fifteen years following boundary alteration. The exemption amount applied in the first year (2014) will serve as the base for taxation in years two to five (2015-2018). A similar exemption would continue to be recommended on an annual basis for up to 15 years following the boundary alteration (2028). Eligibility for any exemption will expire either over the suggested time frame, when development occurs on a particular property or otherwise at the annual discretion of City Council.

ABSTRACT

BYLAW NO. 2018-21

THE PROPERTIES EXEMPT FROM TAXATION AS A RESULT OF THE 2013
MUNICIPAL BOUNDARY ALTERATION BYLAW, 2018

PURPOSE: To exempt certain properties from property taxes in whole or in part for the 2018 financial year as a result of the 2013 municipal boundary alteration.

ABSTRACT: Provide property tax exemptions to owners and occupants of land that was annexed into the City of Regina as a result of the 2013 municipal boundary alteration.

STATUTORY AUTHORITY: Subsection 262(3) of *The Cities Act*, section 21 of *The Education Property Tax Act* and sections 9 and 11 of *The Education Property Tax Regulations*.

MINISTER'S APPROVAL: N/A

PUBLIC HEARING: N/A

PUBLIC NOTICE: N/A

REFERENCE: Report FA18-4 from the April 10, 2018 Finance and Administration Committee meeting

AMENDS/REPEALS: N/A

CLASSIFICATION: Administrative

INITIATING DIVISION: City Planning and Development

INITIATING DEPARTMENT: Assessment and Taxation