

# Bylaw No. 2019-8

### **Disclaimer:**

This information has been provided solely for research convenience. Official bylaws are available from the Office of the City Clerk and must be consulted for purposes of interpretation and application of the law.

#### BYLAW NO. 2019-8

## THE PROPERTIES EXEMPT FROM TAXATION AS A RESULT OF THE 2013 MUNICIPAL BOUNDARY ALTERATION BYLAW, 2019

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

#### Purpose

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 2019 financial year.

#### **Authority**

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* 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;

"Future Long-Term Growth area" means those lands listed in Schedule "A", Part A to this Bylaw; and

"South East Mitigation area" means those lands listed in Schedule "A", Part B to this Bylaw.

#### **Calculation of Exemption**

- The owners or occupants of the South East Mitigation area and the Future Long-Term Growth area are partially exempted from payment of property tax payable by the owner or occupant of the land and improvements in accordance with the percentages of exemption as outlined in Schedule "A" to this Bylaw.
- 5(1) The exemptions in this Bylaw shall:
  - (a) apply only to taxes assessed in 2019 on land or improvements; and
  - (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.

Approved as to form this \_\_\_\_\_ day of \_\_\_\_\_

City Solicitor

- (2) Notwithstanding section 4, where the education portion of the taxes is payable to the Government of Saskatchewan and 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) Notwithstanding section 4, where the education portion of the property taxes is payable to the Regina Roman Catholic Separate School Division No. 81, the exemption of the education portion of the property taxes is subject to the approval of the Regina Roman Catholic Separate School Division No. 81.
- (4) Where the Government of Saskatchewan or the Regina Roman Catholic Separate School Division No. 81 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 or the Regina Roman Catholic Separate School Division's decision.
- (5) Where the exemption of the education portion of the property taxes is not approved or the exemption 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.
- The City Assessor shall conclusively determine the scope and extent of any exemption.

7	This Bylaw comes int	o force on Janu	ary 1, 20	019.		
	A FIRST TIME THIS A SECOND TIME THI			March March	2019. 2019.	
READ	A THIRD TIME AND	PASSED THIS	25 <sup>th</sup> D	AY OF	March	2019.
Mayor			City Cl	erk		(SEAL)
			CERTI	FIED A TR	UE COPY	
			City Cl	erk		

#### SCHEDULE "A"

#### LIST OF PROPERTIES – 2019 PERCENTAGE OF EXEMPTION

#### CIVIC ADDRESS % EXEMPT

#### PART A: FUTURE LONG-TERM GROWTH

1101 PRINCE OF WALES DRIVE	92.0
11601 9 <sup>TH</sup> AVENUE N	45.1
1801 PINKIE ROAD	65.1
1950 COURTNEY STREET	86.3
2200 COURTNEY STREET	37.1
3300 CAMPBELL STREET	70.5
3500 CAMPBELL STREET	15.0
3600 CAMPBELL STREET	20.6
3800 ABBOTT STREET	15.1
3800 BELMONT STREET	15.0
3800 DONALD STREET	14.4
3801 ABBOTT STREET	14.7
3801 BELMONT STREET	20.6
3801 CARLTON STREET	15.2
3801 COURTNEY STREET	15.2
3809 DONALD STREET	14.4
3821 ELLICE STREET	95.8
3821 FORT STREET	14.4
3840 FORT STREET	15.0
3848 ELLICE STREET	15.0
3900 ABBOTT STREET	15.1
3900 BELMONT STREET	71.0
3900 CARLTON STREET	21.3
3900 ELLICE STREET	15.0
3900 GARRY STREET	15.0
3901 ABBOTT STREET	14.7
3901 BELMONT STREET	12.6
3901 CARLTON STREET	14.9
3901 DONALD STREET	14.7
3901 ELLICE STREET	21.3
3916 FORT STREET	21.3
3920 DONALD STREET	14.4
3921 FORT STREET	94.4
3933 ELLICE STREET	21.1
400 PINKIE ROAD	14.6
4020 ABBOTT STREET	15.1
4020 ELLICE STREET	20.6
4021 BELMONT STREET	57.5
4021 CARLTON STREET	14.4
4021 DONALD STREET	15.0
4028 BELMONT STREET	14.7
4036 FORT STREET	54.8
4037 ABBOTT STREET	21.3

#### SCHEDULE "A"

#### LIST OF PROPERTIES – 2019 PERCENTAGE OF EXEMPTION

### CIVIC ADDRESS % EXEMPT

#### PART A: FUTURE LONG-TERM GROWTH

4040 CARLTON STREET	15.2
4044 CAMPBELL STREET	15.2
4053 BELMONT STREET	14.7
4069 ABBOTT STREET	20.6
4100 FORT STREET	15.0
4100 GARRY STREET	14.6
4101 ABBOTT STREET	15.0
4101 ELLICE STREET	23.1
4101 FORT STREET	15.0
4108 CARLTON STREET	83.3
4112 CAMPBELL STREET	14.6
4112 DONALD STREET	47.1
4117 BELMONT STREET	40.3
4121 DONALD STREET	40.0
4140 CARLTON STREET	60.7
4200 CARLTON STREET	14.6
4200 ELLICE STREET	21.3
4200 FORT STREET	58.3
4200 GARRY STREET	48.7
4201 BELMONT STREET	88.5
4201 FORT STREET	12.6
4208 CAMPBELL STREET	21.3
4209 FORT STREET	15.2
4213 FORT STREET	15.0
4244 CAMPBELL STREET	67.2
4300 CAMPBELL STREET	66.4
4301 GARRY STREET	21.3
4800 DEWDNEY AVENUE	92.1
500 TOWER ROAD	94.4
5800 31 <sup>ST</sup> AVENUE	15.2
5900 PARLIAMENT AVENUE	15.2
5920 PARLIAMENT AVENUE	21.3
6001 PARLIAMENT AVENUE	15.2
6101 PARLIAMENT AVENUE	21.3
6116 PARLIAMENT AVENUE	15.2
6200 PARLIAMENT AVENUE	14.4
6201 PARLIAMENT AVENUE	15.4
6300 PARLIAMENT AVENUE	14.9
6301 PARLIAMENT AVENUE	41.6
6400 PARLIAMENT AVENUE	41.2
6401 PARLIAMENT AVENUE	14.7
6500 26 <sup>TH</sup> AVENUE	15.2
6500 28 <sup>TH</sup> AVENUE	15.0
6500 PARLIAMENT AVENUE	14.4

#### SCHEDULE "A"

#### LIST OF PROPERTIES – 2019 ESTIMATED LEVY

CIVIC ADDRESS	% EXEMPT			
PART A: FUTURE LONG-TERM GROWTH				
6501 26 <sup>TH</sup> AVENUE	14.4			
6501 28 <sup>TH</sup> AVENUE	92.1			
6501 29 <sup>TH</sup> AVENUE	15.0			
6501 PARLIAMENT AVENUE	95.8			
6700 ARMOUR ROAD	15.2			
7801 ARMOUR ROAD	15.4			
8201 ARMOUR ROAD	15.4			
9000 9 <sup>TH</sup> AVENUE N	21.7			
** 9001 9 <sup>TH</sup> AVENUE N	14.4			
9300 9 <sup>TH</sup> AVENUE N	86.3			
9801 9 <sup>TH</sup> AVENUE N	45.1			

#### FUTURE LONG-TERM GROWTH TOTAL 98

CIVIC ADDRESS	% EXEMPT				
PART B: SOUTH EAST MITIGATION					
4200 EAST BYPASS SERVICE ROAD	82.7				
6201 E PRIMROSE GREEN DRIVE	44.9				
4300 EAST BYPASS SERVICE ROAD	83.8				
2801 ANAQUOD ROAD	65.6				
2331 ANAQUOD ROAD	70.4				
2401 EAST BYPASS SERVICE ROAD	17.9				
2400 EAST BYPASS SERVICE ROAD	17.9				
2900 EAST BYPASS SERVICE ROAD	74.8				
6000 E PRIMROSE GREEN DRIVE	99.0				
6200 E PRIMROSE GREEN DRIVE	74.8				
4000 EAST BYPASS SERVICE ROAD	85.8				
SOUTH EAST MITIGATION TOTAL	11				
TOTAL	109				

<sup>\*\*</sup> Account has a statutory exemption.

#### **ABSTRACT**

#### BYLAW NO. 2019-8

## THE PROPERTIES EXEMPT FROM TAXATION AS A RESULT OF THE 2013 MUNICIPAL BOUNDARY ALTERATION BYLAW, 2019

PURPOSE: To exempt certain properties from property taxes in whole or

in part for the 2019 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 FA19-2 from the February 12, 2019 Finance and

Administration Committee meeting

AMENDS/REPEALS: N/A

CLASSIFICATION: Administrative

INITIATING DIVISION: Financial Strategy and Sustainability

INITIATING DEPARTMENT: Assessment & Taxation