



Bylaw No. 2017-14

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BYLAW NO. 2017-14

THE COMMERCIAL AND INDUSTRIAL PROPERTIES
TAX PHASE-IN BYLAW, 2017

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 commercial and industrial properties for the years 2017 and 2018.

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:

“**2017 revaluation**” means the revaluation of property occurring in 2017 pursuant to section 22 of *The Assessment Management Agency Act*;

“**Commercial and Industrial Properties**” means properties that come within the Commercial and Industrial classification pursuant to section 14 of *The Cities Regulations*;

“**property tax change**” means the difference between the amount of property taxes assessed with respect to a property in 2016 and the amount assessed with respect to the same property in 2017;

“**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 2017 revaluation.

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

City Solicitor

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 2016;
 - (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 2017 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

- 8 For the year 2017:
- (a) for each property within the Commercial and Industrial classification the maximum tax increase resulting from the 2017 revaluation will be no greater than 1/3 of the property tax change for that property resulting from the 2017 revaluation;
 - (b) for each property within the Commercial and Industrial classification the maximum tax decrease resulting from the 2017 revaluation will be no greater than 1/3 of the property tax change for that property resulting from the 2017 revaluation.
- 9 For the year 2018:
- (a) for each property within the Commercial and Industrial classification the maximum tax increase resulting from the 2017 revaluation will be no greater than 2/3 of the property tax change for that property resulting from the 2017 revaluation;
 - (b) for each property within the Commercial and Industrial classification the maximum tax decrease resulting from the 2017 revaluation will be no greater than 2/3 of the property tax change for that property resulting from the 2017 revaluation.

Effect of Assessment Appeals on Phase-in

- 10(1) For Commercial and Industrial Properties for which, on the day this Bylaw comes into force, a final determination of its assessed value for 2016 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 2016 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 2016 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 24th DAY OF April 2017.

READ A SECOND TIME THIS 24th DAY OF April 2017.

READ A THIRD TIME AND PASSED THIS 24th DAY OF April 2017.

Mayor

City Clerk

(SEAL)

CERTIFIED A TRUE COPY

City Clerk

ABSTRACT

BYLAW NO. 2017-14

THE COMMERCIAL AND INDUSTRIAL PROPERTIES TAX PHASE-IN BYLAW, 2017

PURPOSE:	To phase-in the tax effects of the 2017 revaluation
ABSTRACT:	This bylaw provides for a tax phase-in plan for the 2017 revaluation for Commercial and Industrial properties. For 2017, these properties will be taxed at 1/3 of the tax increase or decrease resulting from the 2017 revaluation. For 2018, the taxes will be at 2/3 of the increase or decrease resulting from the 2017 revaluation.
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 FA17-2 from the March 7, 2017 Finance and Administration Committee meeting and Report CR17-24 from the April 10, 2017 City Council meeting.
AMENDS/REPEALS:	New bylaw
CLASSIFICATION:	Administrative
INITIATING DIVISION:	Community Planning & Development
INITIATING DEPARTMENT:	Assessment and Taxation