



Bylaw No. 2023-33

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. 2023-33

THE ANNUAL LOW-INCOME MUNICIPAL PROPERTY TAX DEFERRAL
PROGRAM BYLAW, 2023

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

- 1 The purpose of this Bylaw is to provide City Council approval of tax deferrals for taxpayers who applied for and meet the eligibility requirements of the Low-Income Municipal Property Tax Deferral Program as set out in Bylaw 2022-33, *The Low-Income Municipal Property Tax Deferral Program Bylaw, 2022*.

Authority

- 2 The authority for this Bylaw is subsection 244(1) and clause 244(2)(e)(ii) of *The Cities Act* as City Council is approving of tax deferrals that are, in Council's opinion, in the best interests of the community and are as a result of a policy or program passed in Bylaw 2022-33, being *The Low-Income Municipal Property Tax Deferral Program Bylaw, 2022* for which public notice was provided when that Bylaw was passed.

Definitions

- 3 Any terms used in this Bylaw shall have the same definitions as Bylaw 2022-33, being *The Low-Income Municipal Property Tax Deferral Program Bylaw, 2022*.

Tax Deferrals

- 4 Subject to the terms of Bylaw 2022-33, being *The Low-Income Municipal Property Tax Deferral Program Bylaw, 2022*, the following properties in Regina are provided with a property tax deferral which allows for the one-time postponement of the payment of \$600 of the municipal property taxes levied in 2023 until the conditions for repayment are met as specified in Bylaw 2022-33:

- (a) the property located at 4620 8th Avenue and legally described as:

Lot 38
Block 53
Plan 101216999 Ext 53

Lot 20
Block 53
Plan OLD 218 Ext 0

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

City Solicitor

- (b) the property located at 821 McTavish Street and legally described as:

Lot 56
Block 46
Plan 101197335 Ext 5

Lot 4
Block 46
Plan H4669 Ext 4

Lot 5
Block 46
Plan H4669 Ext 0

- (c) the property located at 27 Garuik Crescent and legally described as:

Lot 2
Block 14
Plan 75R45335 Ext 0

- (d) the property located at 310 Lorne Street and legally described as:

Lot 38
Block 19
Plan AS897 Ext 0

Lot 39
Block 19
Plan AS897 Ext 6

- 5 Subject to the terms of Bylaw 2022-33, being *The Low-Income Municipal Property Tax Deferral Program Bylaw, 2022*, the following properties in Regina are provided with a property tax deferral which allows for the one-time postponement of the payment of \$1,200 of municipal property taxes levied in 2023 until the conditions for repayment are met as specified in Bylaw 2022-33:

- (a) the property located at 3510 Cormorant Drive East and legally described as:

Lot 23
Block 23
Plan 101142144 Ext 1

Lot 3
Block 23

Plan 88R15362 Ext 0

- (b) the property located at 2240 McAra Street and legally described as:

Lot 30
Block 60
Plan DV270 Ext 0

- (c) the property located at 407 Holland Avenue and legally described as:

Lot 6
Block 10
Plan EM6920 Ext 0

- (d) the property located at 3709 Victoria Avenue and legally described as:

Lot 8
Block 383
Plan DV4420 Ext 45

Lot 9
Block 383
Plan DV4420 Ext 46

- (e) the property located at 2900 Park Street and legally described as:

Lot 18
Block 2
Plan GD1553 Ext 0

- (f) the property located at 173 Quebec Street and legally described as:

Lot 4
Block 41
Plan 69R01490 Ext 0

- (g) the property located at 7539 Hearne Bay and legally described as:

Lot 10
Block 4
Plan 83R48549 Ext 0

- 6 The tax deferrals in sections 4 and 5 provide for a one-time deferral of the amount listed in those sections, and any additional deferrals provided in future years will be

authorized under a future bylaw, if the eligibility requirements set out in Bylaw 2022-33, being *The Low-Income Municipal Property Tax Deferral Program Bylaw, 2022* are met.

- 7 The tax deferrals in sections 4 and 5 shall:
 - (a) be governed by the terms of Bylaw 2022-33, being *The Low-Income Municipal Property Tax Deferral Program Bylaw, 2022*;
 - (b) include only a deferral of municipal taxes as defined in Bylaw 2022-33, being *The Low-Income Municipal Property Tax Deferral Program Bylaw, 2022*; and
 - (c) not include special taxes, local improvement levies, public utility charges, development fees or other such charges imposed by the City or other taxing authority.

8 This Bylaw comes into force on January 1, 2023.

READ A FIRST TIME THIS 26th DAY OF April 2023.

READ A SECOND TIME THIS 26th DAY OF April 2023.

READ A THIRD TIME AND PASSED THIS 26th DAY OF April 2023.

J. Mancinelli
Deputy Mayor

J. Nicol
City Clerk (SEAL)

CERTIFIED A TRUE COPY

City Clerk

ABSTRACT

BYLAW NO. 2023-33

THE ANNUAL LOW-INCOME MUNICIPAL PROPERTY TAX DEFERRAL
PROGRAM BYLAW, 2023

PURPOSE:	The purpose of this Bylaw is to provide authority for tax deferrals for the specific properties who have taxpayers who meet the eligibility requirements of the Low-Income Municipal Property Tax Deferral Program as set out in Bylaw 2022-33, <i>The Low-Income Municipal Property Tax Deferral Program Bylaw, 2022</i> . This program provides for property tax deferrals for low-income households that include either a senior citizen or person living with a disability. Repayment of the deferral of taxes is required where: the property is sold or transferred; the senior citizen or person with a disability is no longer a resident of the property; the taxpayer has outstanding bills owing to the City and is not current on those bills or payment plan; and if the taxpayer provides misleading information on their application. There are some exceptions where a taxpayer can apply to delay repayment. The deferred taxes are secured by registering a lien on a property subject to deferral. Taxpayers can repay taxes at any time.
ABSTRACT:	This Bylaw sets out those specific properties that are eligible for a tax deferral under the Low-Income Municipal Property Tax Deferral Program as set out in Bylaw 2022-33, <i>The Low-Income Municipal Property Tax Deferral Program Bylaw, 2022</i> .
STATUTORY AUTHORITY:	Section 244(1) and (2) of <i>The Cities Act</i>
MINISTER'S APPROVAL:	N/A
PUBLIC HEARING:	N/A
PUBLIC NOTICE:	N/A
REFERENCE:	Executive Committee, May 25, 2022, EX22-67, City Council, June 1, 2022, CR22-68 and Bylaw 2022-33, <i>The</i>

*Low-Income Municipal Property Tax Deferral Program
Bylaw, 2022* which sets out the terms of the program.

AMENDS/REPEALS: New Bylaw

CLASSIFICATION: Administrative

INITIATING DIVISION: Financial Strategy and Sustainability

INITIATING DEPARTMENT: Assessment and Property Revenue Services