#### BYLAW NO. 2023-75

# THE ANNUAL LOW-INCOME MUNICIPAL PROPERTY TAX DEFERRAL PROGRAM BYLAW, 2024

# THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

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** 

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**

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

- 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 2024 until the conditions for repayment are met as specified in Bylaw 2022-33:
  - (a) the property located at Unit 58, 370 Cedar Meadow Drive and legally described as:

Condominium Parcel 111267738 Unit 58 Plan 83R51238 Ext 1

(b) the property located at 2131 Edward Street and legally described as:

Surface Parcel 112000239 Lot 39 Block 38

Approved as to form this  $1^{5+}$  day of NOVEM bet ,  $20^{3/3}$ .

City Solicitor

# Plan 101209272 Ext 114

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

Surface Parcel 107139292 Lot 38 Block 19 Plan AS897 Ext 0

Surface Parcel 111894745 Lot 39 Block 19 Plan AS897 Ext 6

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

Surface Parcel 111971796 Lot 4 Block 46 Plan H4669 Ext 4

Surface Parcel 109590600 Lot 5 Block 46 Plan H4669 Ext 0

Surface Parcel 111971820 Lot 56 Block 46 Plan 101197335 Ext 5

(e) the property located at 1061 Retallack Street and legally described as:

Surface Parcel 111857047 Lot 47 Block 88 Plan 101199179 Ext 99

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 2024 until the conditions for repayment are met as specified in Bylaw 2022-33:

(a) the property located at 2003 E Ball Road and legally described as:

Surface Parcel 154357566 Lot 1 Block 4

Plan 101865876 Ext 0

(b) the property located at 1455 Connaught Street and legally described as:

Surface Parcel 109543114 Lot 14 Block 77

Plan OLD218 Ext 0

(c) the property located at 2435 Francis Street and legally described as:

Surface Parcel 107211158

Lot 35

Block 5

Plan U2439 Ext 0

Surface Parcel 107211169

Lot 36

Block 5

Plan U2439 Ext 0

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

Surface Parcel 109474948

Lot 10

Block 4

Plan 83R48549 Ext 0

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

Surface Parcel 107184326

Lot 6

Block 10

Plan EM6920 Ext 0

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

Surface Parcel 107300483

Lot 30

Block 60 Plan DV270 Ext 0

(g) the property located at Unit 41, 4425 Nicurity Drive and legally described as:

Condominium Parcel 164089941 Unit 41 Plan 101948700 Ext 0

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

Surface Parcel 107171355 Lot 18 Block 2 Plan GD1553 Ext 0

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

Surface Parcel 107190761 Lot 4 Block 41 Plan 69R01490 Ext 0

(j) the property located at 196 Thomson Avenue and legally described as:

Surface Parcel 107017859 Lot K Block 3 Plan 77R22859 Ext 0

(k) the property located at 2461 Winnipeg Street and legally described as:

Surface Parcel 112235947 Lot 29 Block 16 Plan U2439 Ext 84

Surface Parcel 112235969 Lot 41 Block 16 Plan 101315281 Ext 85

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

Surface Parcel 111867374 Lot 8 Block 383 Plan DV4420 Ext 45

Surface Parcel 111867396 Lot 9 Block 383 Plan DV4420 Ext 46

- 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.

This Bylaw comes into force on January 1, 2024.

READ A FIRST TIME THIS8 <sup>th</sup> _DAY O	F November	2023.	
READ A SECOND TIME THIS8 <sup>th</sup> _DAY O	F November	2023.	
READ A THIRD TIME AND PASSED THIS	8 <sup>th</sup> DAY OF	November	2023.TY OF
Mayor	City Clerk	77	SEAL STATE OF THE WAN CAN BE TO THE WAN CAN BE T
	CERTIFIED A TR	RUE COPY	STY OF STREET
			ALCHEMAN Ch.