BYLAW NO. 2023-63

THE ANNUAL LOW-INCOME MUNICIPAL PROPERTY TAX DEFERRAL PROGRAM BYLAW, 2023 (No. 2)

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 2023 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 1424 Garnet Street and legally described as:

Surface Parcel 109609038 Lot 34 Block 214 Plan OLD33 Ext. 0

Approved as to form this 6th day of September, 2023.

- 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 1455 Connaught Street and legally described as:

Surface Parcel 109543114 Lot 14 Block 77 Plan OLD218 Ext. 0

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

Surface Parcel 107211158 Lot 35 Block 5 Plan U2439 Ext. 0

and

Surface Parcel 107211169 Lot 36 Block 5 Plan U2439 Ext. 0

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

Surface Parcel 164089941 Unit 41 Plan 101948700 Ext. 0

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

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

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.