### 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

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 4620 8th Avenue and legally described as:

Lot 38 Block 53 Plan 101216999 Ext 53

Lot 20 Block 53 Plan OLD 218 Ext 0

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

Approved as to form this 19th day of April 2023.
City Solicitor

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

- 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

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.

Deputy

READ A FIRST TIME THIS 26 <sup>th</sup> DAY C	OF April	2023.
READ A SECOND TIME THIS 26th DAY C	OFApril	_2023. TY OF RA
READ A THIRD TIME AND PASSED THIS  Mayor	26 <sup>th</sup> DAY OF	April 2023.  April 2023.  CHEWAN CN.
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