

**BYLAW NO. 9755****The School Division Property Tax Bylaw, 2021**

The Council of the City of Saskatoon enacts as follows:

**Short Title**

1. This Bylaw may be cited as *The School Division Property Tax Bylaw, 2021*.

**Definitions**

2. In this Bylaw:
  - (a) **“Agricultural property class”** means the agricultural property class established in *The Education Property Tax Regulations*;
  - (b) **“Boards of Education”** means the Board of Education of the Saskatoon School Division No. 13 of Saskatchewan through the Government of Saskatchewan and the Board of Education of the St. Paul’s Roman Catholic Separate School Division No. 20 of Saskatchewan;
  - (c) **“City”** means the City of Saskatoon;
  - (d) **“Commercial and Industrial property class”** means the commercial and industrial property class established in *The Education Property Tax Regulations*;
  - (e) **“Residential property class”** means the residential property class established in *The Education Property Tax Regulations*;
  - (f) **“Resource property class”** means the resource property class established in *The Education Property Tax Regulations*;
  - (g) **“school tax”** means school tax or education property tax as defined in *The Education Property Tax Act*;
  - (h) **“tax rate”** means a rate referred to in section 4 of *The Education Property Tax Act* for school divisions applied to a class or sub-class of property.

**Purpose of Bylaw**

- 3. The purpose of this Bylaw is to authorize the City to levy and collect school tax on property of the taxable assessment of the Boards of Education.

**Mill Rates**

- 4. The City is authorized to impose a school tax on all taxable assessments of the Boards of Education at the following rates for 2021:
  - (a) Agricultural property class..... 1.36 mills;
  - (b) Commercial and Industrial property class ..... 6.75 mills;
  - (c) Residential property class ..... 4.46 mills;
  - (d) Resource property class ..... 9.79 mills.

**Mill Rate Factors**

- 5. Mill rate factors set pursuant to *The Saskatoon Property Tax Bylaw, 2021* shall not apply to the school tax required to be levied pursuant to *The Education Property Tax Act*.

**Tax Rate**

- 6. The tax rate for the classes established under section 4 are:
  - (a) Agricultural property class..... 0.0013600;
  - (b) Commercial and Industrial property class ..... 0.0067500;
  - (c) Residential property class ..... 0.0044600;
  - (d) Resource property class ..... 0.0097900.

