

BYLAW NO. 9988

The Saskatoon Property Tax Bylaw, 2024

The Council of the City of Saskatoon enacts as follows:

Short Title

1. This Bylaw may be cited as *The Saskatoon Property Tax Bylaw, 2024*.

Definitions

2. In this Bylaw:
 - (a) **“Act”** means *The Cities Act*;
 - (b) **“Agricultural property class”** means the agricultural class of assessment of property prescribed for the purposes of mill rate factors in clause 15(a) of the Regulations, pursuant to subsection 255(6) of the Act;
 - (c) **“Commercial and Industrial property class”** means the commercial and industrial class of assessment of property prescribed for the purposes of mill rate factors in clause 15(c) of the Regulations, pursuant to subsection 255(6) of the Act;
 - (d) **“condominium”** means a condominium as defined in *The Condominium Property Act, 1993* that is designed and used for or intended to be used for, or in conjunction with, a residential purpose;
 - (e) **“Library Board”** means the Saskatoon Public Library Board;
 - (f) **“library mill rate”** means a special levy for the purpose of raising the amount of money the Library Board estimates is required for the maintenance of the Saskatoon Public Library during that year, exclusive of all fees and other revenues it estimates will be collected or due to the Saskatoon Public Library, and any additional amount that it considers expedient for permanent improvements in that year;
 - (g) **“mill rate”** means a tax rate expressed as mills per dollar (i.e. one mill is equal to 1/1,000 of a dollar or \$1 in tax for every \$1,000 of assessment);

- (h) **“multi-unit residential”** means:
 - (i) land and improvements designed and used for or intended to be used for, or in conjunction with, a residential purpose and to accommodate 4 or more self-contained dwelling units within a parcel; and
 - (ii) vacant land zoned for use for multiple dwelling units;
- (i) **“privately-owned light aircraft hangar”** means land and improvements designed and used exclusively for the storage and maintenance of non-commercial, privately-owned aircraft and which meet the following conditions:
 - (i) the aircraft must be operated for recreational or non-profit purposes only;
 - (ii) the aircraft must be operated by the owner of the aircraft only;
 - (iii) the property must contain minimal services only;
 - (iv) the hangar must not exceed 280 square metres in area;
 - (v) the property must be situated entirely within the legal boundaries of the land of the Saskatoon Airport Authority;
- (j) **“Regulations”** means *The Cities Regulations*;
- (k) **“Residential property class”** means the residential class of assessment of property prescribed for the purposes of mill rate factors in clause 15(b) of the Regulations, pursuant to subsection 255(6) of the Act;
- (l) **“tax rate”** means the rate of taxation determined for a class or sub-class of property pursuant to section 255 of the Act and that is calculated by multiplying the mill rate by the mill rate factor for each class or sub-class of property.

Purpose

3. The purpose of this Bylaw is to:

- (a) authorize Council to impose a tax on all taxable assessments in the City at a uniform rate considered sufficient to raise the amount of taxes required to meet the estimated expenditures and transfers, having regard to estimated revenues from other sources, set out in the budget of the City for 2024;
- (b) authorize Council to impose the library mill rate on all taxable assessments in the City for 2024;
- (c) establish classes and sub-classes of property for the purposes of establishing tax rates; and
- (d) set mill rate factors that, when multiplied by the rates described in clauses 253(2)(a) and (b) of the Act, establish a tax rate for each class or sub-class of property in Saskatoon for the 2024 taxation year.

Mill Rates

- 4. Council is authorized to impose a tax on all taxable assessments in the City at the following rates for 2024:
 - (a) the uniform rate considered sufficient to raise taxes for the City pursuant to section 253 of the Act9.0532 mills;
 - (b) the library mill rate required under *The Public Libraries Act, 1996*0.9289 mills.

Classes and Sub-Classes of Property

- 5. (1) The following classes of property are established for the purposes of establishing tax rates pursuant to section 254 of the Act for 2024:
 - (a) Agricultural property class;
 - (b) Residential property class, excluding condominiums and multi-unit residential;
 - (c) Commercial and Industrial property class, excluding privately-owned light aircraft hangars.
- (2) The following sub-classes of the Residential property class are established for the purposes of establishing tax rates pursuant to section 254 of the Act for 2024:

- (a) condominiums;
 - (b) multi-unit residential.
- (3) The following sub-class of the Commercial and Industrial property class is established for the purposes of establishing tax rates pursuant to section 254 of the Act for 2024:
- (a) privately-owned light aircraft hangars.

Mill Rate Factors

6. (1) The following mill rate factors are set for the following classes and sub-classes of property established under section 5:
- (a) Agricultural property class1.2904;
 - (b) Residential property class, excluding condominiums and multi-unit residential0.8871;
 - (c) condominiums sub-class of the Residential property class0.8871;
 - (d) multi-unit residential sub-class of the Residential property class0.8871;
 - (e) Commercial and Industrial property class, excluding privately-owned light aircraft hangars 1.3645;
 - (f) privately-owned light aircraft hangar sub-class of the Commercial and Industrial property class0.8350.
- (2) The mill rate factors set out in subsection (1) shall not apply to the tax required to be levied pursuant to *The Education Property Tax Act*.

Tax Rates

7. (1) The tax rates for the classes and sub-classes of property established under section 5 for the City are:
- (a) Agricultural property class0.0116822;

- (b) Residential property class, excluding condominiums and multi-unit residential0.0080311;
 - (c) condominiums sub-class of the Residential property class0.0080311;
 - (d) multi-unit residential sub-class of the Residential property class0.0080311;
 - (e) Commercial and Industrial property class, excluding privately-owned light aircraft hangars0.0123531;
 - (f) privately-owned light aircraft hangar sub-class of the Commercial and Industrial property class0.0075594.
- (2) The tax rates for the classes and sub-classes of property established under section 5 for the Library Board are:
- (a) Agricultural property class0.0011987;
 - (b) Residential property class, excluding condominiums and multi-unit residential property.....0.0008240;
 - (c) condominiums sub-class of the Residential property class0.0008240;
 - (d) multi-unit residential sub-class of the Residential property class0.0008240;
 - (e) Commercial and Industrial property class, excluding privately-owned light aircraft hangars0.0012675;
 - (f) privately-owned light aircraft hangar sub-class of the Commercial and Industrial property class0.0007756.

Calculating Amount of Property Tax

- 8. The amount of property tax to be imposed pursuant to this Bylaw with respect to a property is calculated by multiplying the taxable assessment for the property by the tax rate to be imposed on that property.

Total Property Tax Payable

- 9. Total property tax payable means the total taxes due with respect to a property imposed by the City for itself or for any other taxing authority on whose behalf it collects taxes.

Coming Into Force

- 10. This Bylaw comes into force on the day of its final passing.

Read a first time this _____ day of _____, 2024.

Read a second time this _____ day of _____, 2024.

Read a third time and passed this _____ day of _____, 2024.

Mayor

City Clerk