

BYLAW NO. 10076

The Property Tax Phase-In Plan Bylaw, 2025

The Council of the City of Saskatoon enacts as follows:

Short Title

1. This Bylaw may be cited as *The Property Tax Phase-In Plan Bylaw, 2025*.

Definitions

2. In this Bylaw:
 - (a) **“Agricultural class”** means the Agricultural class of property established by section 14 of *The Cities Regulations* for the purpose of tax phase-in pursuant to subsection 260(4) of *The Cities Act*;
 - (b) **“City Assessor”** means the person appointed as the City Assessor pursuant to *The City Administration Bylaw, 2003*;
 - (c) **“Commercial and Industrial class”** means the Commercial and Industrial class of property established by section 14 of *The Cities Regulations* for the purpose of tax phase-in pursuant to subsection 260(4) of *The Cities Act*;
 - (d) **“Multi-unit Residential sub-class”** means the Multi-unit Residential sub-class of the Residential class of property established by section 14 of *The Cities Regulations* for the purpose of tax phase-in pursuant to subsection 260(4) of *The Cities Act*;
 - (e) **“Residential class”** means the Residential class of property established by section 14 of *The Cities Regulations* for the purpose of tax phase-in pursuant to subsection 260(4) of *The Cities Act*.

Purpose

3. The purpose of this Bylaw is to implement a plan to phase in changes in taxes for the Agricultural class, the Residential class, including the Multi-unit Residential sub-class and the Commercial and Industrial class resulting from the revaluation under *The Assessment Management Agency Act* that took effect on January 1, 2025.

Tax Phase-In Plan Established

4. The tax phase-in plan described in this Bylaw is established.

Application

5. This Bylaw applies to the Agricultural class, the Residential class, including the Multi-unit Residential sub-class and the Commercial and Industrial class.

Length of Tax Phase-In Plan

6. The tax phase-in plan shall be in effect for:
 - (a) subject to clause (b), a period of two years, 2025 and 2026, for the Residential class; and
 - (b) a period of four years, 2025 to 2029 inclusive, for the Agricultural class, the Commercial and Industrial class and the Multi-unit Residential sub-class.

Limit on Percentage of Tax Increases and Decreases

7. The percentage of tax increase or decrease resulting from the revaluation that took effect on January 1, 2025 shall be:
 - (a) subject to clause (b), limited to 50% in each year of the tax phase-in plan for the Residential class; and
 - (b) limited to 25% in each year of the tax phase-in for the Agricultural class, the Commercial and Industrial class and the Multi-unit Residential sub-class.

Method of Funding Deferred Tax Increases

8. The method of funding the difference in each year of the plan between the limit on the tax increase set out in section 7 and the tax increase that would otherwise result from the revaluation shall be a reduction of the tax decrease that would otherwise result from the revaluation.

City Clerk