

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.

Increases or Decreases Not Resulting from Revaluation Excluded

- 9. Tax increases or decreases resulting from any change in assessed values that are not the result of revaluation are excluded from the tax phase-in plan.

Tax Phase-In Plan Complete

- 10. The full amount of any tax increase or decrease resulting from revaluation must be in effect after the completion of the tax phase-in plan.

Mixed Use Property

- 11. If the City Assessor determines that portions of any property include more than one distinct use and that the fair value assessment of the property must be apportioned among different classes established under *The Cities Regulations*, the Assessor shall apply the appropriate phase-in plan to the respective portions of the assessment of the property.

Coming Into Force

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

Read a first time this _____ day of _____, 2025.

Read a second time this _____ day of _____, 2025.

Read a third time and passed this _____ day of _____, 2025.

Mayor

City Clerk