

BYLAW 2014-1941

**A BYLAW OF THE CITY OF ESTEVAN TO FIX THE
RATE OF TAXATION FOR THE CITY OF ESTEVAN
FOR THE YEAR 2014, PURSUANT TO SECTION 253
OF THE CITIES ACT, R.S.S. 2002.**

WHEREAS Section 253 of *The Cities Act, 2002* provides authority for Council to impose a levy on all taxable assessment in the Urban Municipality; and

WHEREAS the estimated taxable assessment of the City of Estevan for the year 2014 is one billion, one hundred and eleven million, eight hundred and forty three thousand four hundred and forty dollars (\$ 1,111,843,440); and

WHEREAS the sum of twelve million, five hundred and sixteen thousand, five hundred and twenty-eight dollars (\$ 12,516,528) is required to be raised by the municipal tax levy to meet 2014 expenditures as stated in the 2014 budget estimates; and

NOW, THEREFORE, the Council of the City of Estevan in the Province of Saskatchewan, enacts as follows:

1. THAT for the year 2014 there shall be levied as a uniform mill rate for municipal purposes, **eleven (11)** mills on each dollar of taxable assessment as stated above.

2. THAT for the year 2014 there shall be levied a property class specific mill rate for the purposes of the public and separate schools on each dollar of taxable assessment as stated above and as specified under the following property classes and subclasses:
 - i. Agricultural Property – Two point six seven (2.67) mills;

 - ii. Residential Property – Five point zero three (5.03) mills;

 - iii. Commercial/Industrial Property – Eight point two eight (8.28) mills.

3. THAT in computing the taxes to be paid by ratepayers, the uniform mill rate cited herein shall be further multiplied by one of the Mill Rate Factors as set by Bylaw 2013-1912 and the resultant product applied to the appropriate taxable assessment to arrive at the taxes owing.
4. The Council of the City of Estevan does hereby further authorize the levying and collecting of the said rates upon all the assessable property of the City.
5. The City Treasurer is hereby authorized to seize an account payable and apply such account against any outstanding tax.
6. That the mill rate factors will be as follows:
 - a) That the mill rate factor to be utilized in respect to the land, improvements or both of the non-arabal (range) agricultural class (excluding land, improvements or both included in approved subclasses) established by section 6 of *The Urban Municipality Assessment and Taxation Regulations* set by the Lieutenant Governor in Council shall be 0.75
 - b) That the mill rate factor to be utilized in respect to the land, improvements or both of the arable, other agricultural class (excluding land, improvements or both included in approved subclasses) established by section 6 of *The Urban Municipality Assessment and Taxation Regulations* set by the Lieutenant Governor in Council shall be 0.75.
 - c) That the mill rate factor to be utilized in respect to the land, improvements or both of the residential class (excluding land, improvements or both included in approved subclasses) established by section 6 of *The Urban Municipality Assessment and Taxation Regulations* set by the Lieutenant Governor in Council shall be 0.72.
 - d) That the mill rate factor to be utilized in respect to the land, improvements or both of the “multi-unit residential – four to eleven units” subclass defined as approved by the Minister within the residential class established by section 6 of *The Urban Municipality Assessment and Taxation Regulations* set by the Lieutenant Governor in Council shall be 1.0.
 - e) That the mill rate factor to be utilized in respect to the land, improvements or both of the “multi- unit residential – twelve or more units” subclass defined as approved by the Minister within the residential class established by section 6 of *The Urban Municipality Assessment and Taxation Regulations* set by the Lieutenant Governor in Council shall be 1.0.

- f) That the mill rate factor to be utilized in respect to the land, improvements or both of the “multi-unit residential condominium” subclass as approved by the Minister within the residential class established by Section 6 of *The Urban Municipality Assessment and Taxation Regulations* set by the Lieutenant Governor in Council shall be .72.
- g) That the mill rate factor to be utilized in respect to the land, improvements or both of the commercial and industrial class (excluding land, improvements or both included in approved Subclasses) as established by Section 6 of *The Urban Municipality Assessment and Taxation Regulations* set by the Lieutenant Governor in Council shall be 1.66.
- h) That the mill rate factor to be utilized in respect to the land, improvements or both of the other industrial class (excluding land, improvements or both included in approved Subclasses) as established by Section 6 of *The Urban Municipality Assessment and Taxation Regulations* set by the Lieutenant Governor in Council shall be 2.5.
- i) That the mill rate factor to be utilized in respect to the land, improvements or both of the “shopping centre” subclass as approved by the Minister within the commercial and industrial class established by section 6 of *The Urban Municipality Assessment and Taxation Regulations* set by the Lieutenant Governor in Council shall be 2.5.
- j) That the mill rate factor to be utilized in respect to the land, improvements or both of the “Motel” subclass defined as approved by the Minister within the commercial and industrial class established by section 6 of *The Urban Municipality Assessment and Taxation Regulations* set by the Lieutenant Governor in Council shall be 1.66.

7. Minimum Tax

Pursuant to Section 258 of *The Cities Act, 2002*, a minimum tax of **\$700.00** on taxable property assessed for both land and improvements is established. The minimum tax shall apply to “Residential” and “Commercial/Industrial” classes of property.

- 8. This Bylaw shall be effective from January 1, 2014 and come into force on the day of the final passing thereof.

CITY OF ESTEVAN.





Roy Ludwig
Mayor



Judy Pilloud
City Clerk

Introduced and read a first time this 28th day of April, 2014.

Read a second time this 28th day of April, 2014.

Read a third time this 28th day of April, 2014.

Certified a true copy of Bylaw 2014-1941 as it appears in the Minute Book of the City of Estevan given under my hand and the seal of the City of Estevan this 29th day of April, 2014



Judy Pilloud, City Clerk

