

## BYLAW 2023-2073

### A BYLAW OF THE CITY OF ESTEVAN, IN THE PROVINCE OF SASKATCHEWAN TO FIX THE RATE OF TAXATION TO BE KNOWN AS PROPERTY TAX BYLAW

WHEREAS Section 253 of *The Cities Act* authorizes Council to annually pass a Property Tax Bylaw to impose a levy on all taxable assessment in the City of Estevan:

- (a) at a uniform mill rate considered sufficient to raise the amount of taxes required to meet the estimated expenditures and transfers, in regard to estimated revenues from other sources, set out in the budget of the city; and
- (b) at any other rates required by *The Cities Act* or any other Act.

AND WHEREAS Subsection 254(1) of *The Cities Act* authorizes Council to establish classes and sub-classes of property for the purpose of establishing tax rates.

AND WHEREAS Section 255 of *The Cities Act* authorizes Council to set mill rate factors, which factors, when multiplied by the uniform rate determined by Council, establish a tax rate for each class or sub-class of property established by Council, which tax rates may be different for each class or sub-class of property.

AND WHEREAS Section 258 of *The Cities Act* provides that the annual Property Tax Bylaw may provide for:

- (a) minimum amounts payable as property tax.
- (b) either a minimum amount of tax or a method of calculating the minimum amount of tax; and
- (c) different amounts of minimum tax or different methods of calculating minimum tax for different classes or sub-classes of property.

AND WHEREAS The Education Property Tax Act, 2017 requires the City to levy and collect against the properties in the school divisions within the City, at the tax rates determined under that Act by the Lieutenant Governor in Council for the different property classes.

AND WHEREAS the City has received notice pursuant to the Education Property Tax Act, 2017 that the Holy Family Roman Catholic Separate School Division No 140 intends to determine its own tax rates pursuant to that Act.

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

## Definitions

1. In this Bylaw “taxable properties” mean the properties that are not fully exempt from taxation pursuant to *The Cities Act* or any other Act.

## School Division Mill Rates

2. Pursuant to *the Education Property Act, 2017*, on behalf of the school divisions within the City of Estevan, for the year 2023, the City levies the following tax rates on all taxable properties within each school division using the property classes established by the Lieutenant Governor on Council pursuant to the Act:

<u>Property Classification</u>	<u>Mill Rate</u>
Agricultural Property	1.42 mills
Residential Property	4.54 mills
Commercial/Industrial Property	6.86 mills
Resource (oil and gas, mines & pipelines)	9.88 mills

## City Mill Rates

3. Pursuant to section 253 of *The Cities Act*, the City levies at a rate of **14.8 mills** per dollar on all taxable properties within the City of Estevan, in addition to the minimum tax payable under section 6, raise the amount of money required on the year 2023 to meet City’s estimated expenditures and transfers having regard to the estimated revenues from the other sources.

## Property Class and Subclasses

4. Pursuant to subsection 254(1) of *The Cities Act*, for the purpose of establishing tax rates, Council:
  - (a) adopts the classes of property set out in section 12 *The Cities Act Regulations*.
  - (b) establishes the following sub-classes of property:
    - (i) **Large Commercial**  
Improvements that are large open shell, stand-alone improvements which may or may not have some partitioning for offices and storage areas. The design of this improvement is focused on the function of the business rather than aesthetic appeal. These improvements have a minimum assessment of \$5,000,000 and a minimum square footage of 50,000.

- (ii) **Multi-Unit Apartments > 12**  
Land and Improvement designed and used for or intended to be used for or in conjunction with, a residential purpose to accommodate 12 or more self-contained dwelling units within a parcel.
- (iii) **Condominium Properties**  
Condominium Properties as a subclass of the Multi-unit Residential property class, which subclass includes any condominium unit within the meaning of the Condominium Property Act, 1993 that is used for residential purposes.
- (iv) **Motels**  
Land and improvement designed and used for or intended to be used for or in conjunction with, a commercial purpose that provides lodging on a short-term basis.
- (v) **Motel – Full Service**  
Accommodation complex containing full-service restaurant, separate bar establishment and separate off sale establishment.
- (vi) **Mall – Large Enclosed**  
A large retail complex containing stores and businesses facing a system of enclosed walkways for pedestrians. The entrance to the complex is controlled by a limited number of entrances and most stores are only accessible via interior corridors.

**Mill Rate Factors**

5. Pursuant to Section 255 of *The Cities Act*, the following mill rate factors are established by Council, to be multiplied by the uniform mill rate established by Council under sections 3, respecting the following classes and subclasses of property:

<b><u>Property Classification</u></b>	<b><u>Subclass</u></b>	<b><u>Mill Rate Factor</u></b>
Non-Arable (Range)		1.1
Other Agricultural		1.0
Residential		0.725
Multi-unit Residential	Condominium	0.775
Multi-unit Residential	Apartments 4-11	1.4
Multi-unit Residential	Apartments > 12	1.542

Commercial / Industrial		1.550
Commercial	Motel	2.3
Commercial	Motel – Full Service	1.9
Commercial	Large Commercial	2.85
Commerical	Mall	1.5
Railway & Pipeline		2.4


**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.

**Other**

- This Bylaw shall be effective from January 1, 2023 to December 31, 2023 and come into force on the day of the final passing thereof.
- Bylaw 2022-2055 is hereby repealed.

CITY OF ESTEVAN

  
 Roy Ludwig  
 Mayor

  
 Judy Pilloud  
 City Clerk

Introduced and read a first time this 24<sup>th</sup> day of April, 2023.  
 Read a second time this 8<sup>th</sup> day of May, 2023.  
 Read a third time this 8<sup>th</sup> day of May, 2023.