



CITY OF MOOSE JAW

PROPERTY TAX BYLAW 2019

Bylaw No. 5577

Date of Passage May 13, 2019
(effective date January 1, 2019)

Disclaimer:

This information has been provided solely for research convenience. Official bylaws are available at the Office of the City Clerk and must be consulted for purposes of interpretation and application of the law.

BYLAW NO. 5577
PROPERTY TAX BYLAW, 2019

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WHEREAS section 253 of *The Cities Act* authorizes Council to annually pass a Property Tax Bylaw to impose a tax on all taxable assessments in the City of Moose Jaw:

- (a) 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 City's budget; 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 purposes 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 259 of *The Cities Act* provides that the annual Property Tax Bylaw may provide for:

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

AND WHEREAS subsection 259(6) of *The Cities Act* authorizes Council to impose a tax with respect to property in addition to any amount collected as base tax;

AND WHEREAS section 290 of *The Education Act, 1995* requires the City to levy against the properties in the school divisions within the City, the tax rates determined under section 288 of that Act by the Lieutenant Governor in Council for the different property classes and/or different property tiers as set out in section 288 of that Act;

AND WHEREAS the City has not received notice pursuant to section 288.1 of *The Education Act, 1995* that the Holy Trinity Roman Catholic Separate School Division No. 22 intends to determine its own tax rates pursuant to section 288.1 of that Act;

NOW THEREFORE THE COUNCIL OF THE CITY OF MOOSE JAW ENACTS AS FOLLOWS:

Definitions

- 1 In this Bylaw "**taxable properties**" means properties that are not fully exempt from taxation pursuant to *The Cities Act* (the "CAct") or any other Act.

City Mill Rates

- 2 Pursuant to section 253 CAct, the City levies a tax rate of 9.2872 mills per dollar on all taxable properties within the City of Moose Jaw to, in addition to the base tax payable under section 5, raise the amount of money required in the year 2019 to meet the City's estimated expenditures and transfers having regard to the estimated revenues from other sources.

Property Class and Subclasses

- 3 Pursuant to subsection 254(1) CAct, for the purposes of establishing tax rates, Council:
 - (a) adopts the classes of property set out in section 12 *The Cities Regulations*;
 - (b) establishes the following sub-classes of property:
 - (i) Golf Courses as a subclass of the Commercial and Industrial Class of property, which subclass includes land and improvements used for the playing of golf on standard or short courses;
 - (ii) Resource Properties as a subclass of the Railway Rights of Way and Pipeline, which subclass includes pipelines and land and improvements used in conjunction with a pipeline;
 - (iii) 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; and

Mill Rate Factors

- 4 Pursuant to section 255 CAct, the following mill rate factors are established by Council, to be multiplied by the uniform rate established by Council under section 2, respecting the following classes and subclasses of property:

<u>Property Classification</u>	<u>Subclass</u>	<u>Mill Rate Factor</u>
Residential		0.7636
Multi-Unit Residential		0.7636
Multi-Unit Residential	Condominium Properties	0.7636
Commercial and Industrial		1.4435
Commercial and Industrial	Golf Courses	0.4882
Elevators		1.3240
Railway Rights of Way and Pipeline		1.3240
Railway Rights of Way and Pipeline	Resource Properties	1.3240
Other Agricultural Land and Improvements		0.2782
Non-Arable (Range) Land and Improvements		0.2782

Base Tax

- 5(1) Pursuant to section 259 CAct, a uniform base tax shall be payable as property tax with respect to all taxable properties within the City of Moose Jaw to, in addition to the taxes levied under section 2, raise the amount of money required in the year 2019 to meet the City's estimated expenditures having regard to the estimated revenues from other sources.
- (2) The base tax payable under subsection (1) is \$15.00 per:
- (a) taxable property for all classes and subclasses of property excluding Multi-Unit Residential properties; and
 - (b) taxable residential dwelling unit for Multi-Unit Residential properties.
- (3) Partially exempt properties shall pay the full amount of the base tax in accordance with subsection (2).
- (4) All monies raised by the base tax in section 5 shall be credited to the Hospital Fund.

Supplemental Assessment Exclusion

- 6 Pursuant to section 189(4) CAct, a property shall generate a minimum of \$100 in municipal tax revenue to be included in the 2019 Supplemental Roll.

School Division Mill Rates

- 7 Pursuant to section 290 of *The Education Act, 1995*, on behalf of the school divisions within the City of Moose Jaw, for the year 2019, the City levies the following tax rates on all taxable properties within each school division using the property classes and property tiers as established by the Lieutenant Governor in Council pursuant to section 288 of that Act:

<u>Property Classification</u>	<u>Mill Rate</u>
Agricultural Property	1.43
Residential Property	4.12
Commercial and Industrial Property	6.27
Resource Property	9.68

Severability

- 8 If any section, subsection or other portion of this bylaw is, for any reason, found to be invalid or unconstitutional by any Court of competent jurisdiction, that portion of the bylaw shall be deemed to be a separate, distinct and independent provision and such finding of the Court shall not affect the validity of the remaining portions of the Bylaw.

Coming into Force

- 9 This Bylaw comes into force on the day of passage but shall be deemed retroactive to January 1, 2019.



 MAYOR



 ACTING CITY CLERK

READ A FIRST TIME the 22nd day of APRIL, 2019.

READ A SECOND TIME the 22nd day of APRIL, 2019.

READ A THIRD TIME the 13th day of MAY, 2019.