BYLAW NO. 5756

PROPERTY TAX BYLAW 2026

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 *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 Trinity Roman Catholic Separate School Division No. 22 intends to determine its own tax rates pursuant to the 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 "Act") or any other Act.

2 In this Bylaw "**Multi-unit Residential Properties"** as it applies to base tax only, means properties that contain four(4) or more dwelling units.

City Mill Rates

3 Pursuant to section 253 of the Act, the City levies a tax rate of 13.1509 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 2026 to meet the City's estimated expenditures and transfers having regard to the estimated revenues from other sources.

Property Class and Subclasses

4 Pursuant to subsection 254(1) of the Act, 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.

Mill Rate Factors

5 Pursuant to section 255 of the Act, the following mill rate factors are established by Council, to be multiplied by the uniform rate established by Council under section 3, respecting the following classes and subclasses of property:

Property Classification	Subclass	Mill Rate Factor
Residential		0.7940
Multi-Unit Residential		0.7940
Multi-Unit Residential	Condominium Properties	0.7940
Commercial and Industrial		1.3683
Commercial and Industrial	Golf Courses	0.4968
Elevators		1.4251
Railway Rights of Way and Pipeline		1.4251
Railway Rights of Way and Pipeline	Resource Properties	1.4251
Other Agricultural Land and Improvements		0.1485
Non-Arable (Range) Land and Improvements		0.1485

Base Tax

6(1) Pursuant to section 259 of the Act, 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 2026 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 $100 for the Waterworks Infrastructure Levy and $65 for the Parks and Recreation Infrastructure Levy per:

(a) taxable property for all classes and subclasses of property excluding Multi-Unit Residential properties; and

(b) taxable residential dwelling units for Multi-Unit Residential properties as defined in this bylaw.

(3) Partially exempt properties shall pay the full amount of the base tax in accordance with subsection (2).

(4) Funds generated by the base tax in this section will be credited as follows: $100 to the Waterworks Infrastructure Levy; and $65 to the Parks and Recreation Infrastructure Levy.

Supplemental Assessment Exclusion

7 Pursuant to section 189(4) of the Act, a property shall generate a minimum of $100 in municipal tax revenue to be included in the 2026 Supplemental Roll.

School Division Mill Rates

8 Pursuant *The Education Property Tax Act, 2017*, on behalf of the school divisions within the City of Moose Jaw, for the year 2026, the City levies the following tax rates on all taxable properties within each school division using the property classes as established by the Lieutenant Governor in Council pursuant to that Act:

Property Classification	Mill Rate
Agricultural Property	1.07
Residential Property	4.27
Commercial and Industrial Property	6.37
Resource Property	7.49

Severability

9 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

10 This Bylaw comes into force on the day of passage and shall apply to the Taxation year 2026.

READ A FIRST TIME this 28th day of April 2026.

READ A SECOND TIME this 28th day of April 2026.

READ A THIRD TIME this 28th day of April 2026.

MAYOR

CITY CLERK