

CITY OF MOOSE JAW

TO: MEMBERS OF THE BUDGET COMMITTEE

Mayor Tolmie, Chairperson
Councillor Froese
Councillor McMann
Councillor Mitchell

Councillor Swanson
Councillor Warren
Councillor Luhning

Please be advised that His Worship, Mayor Tolmie, has called a Budget Committee meeting on **Monday, April 24, 2017** at **4:30 p.m. to 6:00 p.m.** in the Scoop Lewry Room, 2nd Floor of City Hall, in order to deal with the following:

AGENDA

1. Adoption of In-Camera Budget Committee minutes dated February 23, 2017.
2. Report dated April 13, 2017 from Mayor Fraser Tolmie, Chair of the Moose Jaw Board of Police Commissioners, **re: Police Service Operating Budget Submission for the Year 2017.**
3. Report dated April 11, 2017 from the Financial Services Department, **re: Summary of Operating Budget Changes.**
4. Report dated April 12, 2017 from the Financial Services Department, **re: Potential of Breaking Out Provincial Deficit Funding on Tax Notices.**

Referred Matters:

5. Report (Communication #7) dated January 11, 2017 from the City Manager, **re: Operating and Capital Budget Estimates.** *(Please bring the budget binders distributed with this communication.)*

Tabled Matters:

6. Report dated January 19, 2017 from the Financial Services Department, **re: Operating and Capital Budget Approval Process.** *(Please bring report.)*

CITY OF MOOSE JAW

April 13, 2017

TO: Members of Budget Committee

FROM: Mayor Fraser Tolmie, Chair
Moose Jaw Board of Police Commissioners

SUBJECT: Police Service Operating Budget Submission for the Year 2017

PURPOSE:

The purpose of this communication is to transmit the funding request of the Moose Jaw Police Service for the year 2017.

BACKGROUND:

The Provincial Government has, through *The Police Act, 1990*, delegated the responsibility for providing police services to urban municipalities that have a population of 500 or more and has made compulsory the establishment of a Board of Police Commissioners where the municipality has a population in excess of 5,000. The Moose Jaw Board of Police Commissioners is the governing body of the Moose Jaw Police Service. Pursuant to provincial legislation, the Board is invested with special statutory powers and is independent of the municipal Council, with one exception; the Board is dependent upon City Council for funding.

To which end, section 33 of *The Police Act, 1990* provides, in part, as follows:

- “33(1) On or before a day set by bylaw, a board shall submit to the council, for the council’s approval, the board’s estimates of all moneys the board requires for the next fiscal year for the board and police service.
- (2) Where the council does not approve the estimates submitted by the board, the council shall immediately cause the estimates to be returned to the board, together with the council’s reasons for not approving the estimates.
- (3) Where the estimates are returned pursuant to subsection (2), the board shall submit revised estimates to the council for the council’s approval.
- (4) If the council does not approve the revised estimates submitted pursuant to subsection (3), the council shall determine the gross amount of the estimates, and the council’s determination is final.”

Pursuant to The Police Act, 1990, the Moose Jaw Board of Police Commissioners is responsible for overseeing the operations of the Moose Jaw Police Service, including the preparation of its annual budget. On the other hand, City Council is responsible, in its discretion, for providing the monies with which to fund the City's police force. Thus, while City Council decides how much funding will be allocated for policing, the Board decides how those monies will be spent.

Finally, members of City Council will be reminded that although City Council, as the body responsible for raising revenues, has the ultimate authority to determine the level of funding and, thus, the level of policing which will be provided to the citizens of Moose Jaw, City Council does not have an entirely free hand. All municipalities are required, pursuant to The Police Act, 1990, to ensure that a certain standard of policing is maintained. Specifically, section 25 of The Police Act, 1990 provides as follows:

- “25. A municipality:
- (a) is responsible for maintenance of law and order within its boundaries;
 - (b) shall provide policing services to maintain a reasonable standard of law enforcement; and
 - (c) shall provide adequate and reasonable facilities required for the policing services mentioned in clause (b).”

DISCUSSION:

The Moose Jaw Board of Police Commissioners considered the report submitted by the Chief of Police, dated November 21, 2016 respecting the 2017 Operating Budget of the Moose Jaw Police Service/Police Board at the Board's regular meeting held on November 21, 2016 and adopted the following motion:

“THAT report dated November 21, 2016 from the Chief of Police respecting the 2017 Operating Budget be tabled to the December regular Police Board meeting for a report from the Police Service which shows separation of the city budget and the police budget respecting parking meter enforcement.”

The Moose Jaw Board of Police Commissioners, at a regular meeting held on December 13, 2016, adopted the following motions:

“THAT the proposed 2017 Police Service Operating Budget be presented as adopted and forwarded to City Council.”

“THAT the 2017 Police Budget be reduced by \$215,000.00 reflecting the discontinuance of parking meter enforcement.”

“THAT \$107,500.00 be added to contracted services with respect to IT.”

“THAT the Moose Jaw Board of Police Commissioners inform City Council that effective December 31, 2016, the Police Service will no longer be responsible for parking meter enforcement.”

City Council, at a regular meeting held on January 10, 2017 considered the Executive Committee minutes dated December 19, 2016 respecting Parking Meter Enforcement Budget, and adopted the following motion:

“THAT the matter of parking meter enforcement be referred to Budget Committee for consideration.”

Budget Committee, at a meeting held April 10, 2017, adopted by resolution the following motion:

THAT due to provincial budget cutbacks, the following motion from the February 10, 2017 (Meeting #2), Budget Committee as follows:

“THAT the Moose Jaw Police Service Operating Budget be approved with net funding in the amount of \$9,364,950 for the year 2017.”

be rescinded and the police budget be sent back to the Moose Jaw Board of Police Commissioners to review the budget and look for savings or reductions that will not affect public safety.

Carried.

The 2017 gross Police Service operating budget expenditures total \$10,007,049; (+1.19% increase or \$118,023), less anticipated revenues of \$642,099 (-9.83% or -\$70,000) resulting in a net 2017 operating budget of \$9,364,950 which reflects an increase of 2.05% or \$188,023.

The Moose Jaw Police Service is comprised of an authorized strength of 54 police officers, 20 full-time support staff, 4 full-time Corps of Commissionaire positions, and 10 Victims Services volunteers.

ALTERNATIVES:

Budget Committee has the following options in accordance with The Police Act, 1990 (in no particular order of priority):

1. Approve the 2017 budget estimates and funding request as submitted by the Moose Jaw Board of Police Commissioners in the net amount of \$9,364,950.
2. Decline to approve the estimates for the 2017 Operating Budget as submitted by the Moose Jaw Board of Police Commissioners and return same to the Board, together with City Council’s reasons for not approving the estimates.

FINANCIAL IMPLICATIONS:

The 2017 Operating Budget for the Police Service (gross budget totals) is \$10,222,049 which is a \$333,024 increase (3.37%) over 2016. With the deduction of embedded revenue, the net 2017 operating budget for the Police Service is \$9,364,950, a 2.05% increase or \$188,023 over 2016.

ATTACHMENTS:

1. Moose Jaw Police Service 2017 Operating Budget Sheet

RECOMMENDATION:

THAT the 2017 Police Service Operating Budget estimates and funding request submitted by the Chair, Moose Jaw Board of Police Commissioners, be approved as presented.

Respectfully submitted,

Fraser Tolmie

Mayor Fraser Tolmie, Chair
Moose Jaw Board of Police Commissioners
/tw

CITY MANAGER'S COMMENTS:

Matt Noble

City Manager

**Moose Jaw Police Service
2017 Operating Budget**

Business Unit	Obj Acct	Description	2015 Actual	2016 Projection	2016 Budget	2017 Budget	INC (DCR)	% Change
EXPENDITURES:								
Labour Costs								
121	8002	SALARIES	\$ 7,090,402	\$ 7,150,000	\$ 7,108,855	\$ 7,194,918	\$ 87,963	1.24
121	8005	WORKER'S COMPENSATION	66,366	65,000	68,284	64,406	(3,878)	(5.88)
121	6006	CANADA PENSION PLAN	179,026	189,000	189,338	192,372	3,034	1.60
121	6007	EMPLOYMENT INSURANCE	91,350	92,000	92,263	80,332	(11,921)	(12.92)
121	6008	GROUP INSURANCE	18,092	18,000	18,200	20,134	1,934	10.83
121	6009	LONG TERM DISABILITY INS	130,165	136,000	137,183	130,076	(7,107)	(5.18)
121	6010	PENSION	522,399	545,000	546,383	558,998	12,615	2.31
121	6072	RETIREMENT CONTRIBUTION	20,000	20,000	20,000	60,000	40,000	200.00
121	6120	VICTIM SERVICES	91,973	83,599	83,599	83,599	-	-
121	6135	COMMISSIONAIRES	314,476	310,000	300,000	169,600	(130,400)	(43.47)
Communications								
121	6015	OFFICE EXPENSE	130,901	120,000	112,000	55,356	(56,644)	(50.58)
121	8061	COMPUTER SOFTWARE			0	110,000	110,000	100.00
121	8016	TELEPHONE	88,101	75,000	78,000	78,000	-	-
121	8016	RADIO SYSTEM LEASED LINES		15,000	16,000	15,000	-	-
		TELEPHONE	88,101	89,000	93,000	93,000	-	-
121	6126	RADIO COMMUNICATIONS	28,813	35,000	38,400	38,400	-	-
Buiding/Vehicles								
121	6021	BUILDING RESERVE CONT	15,000	15,000	15,000	15,000	-	-
121	6031	ELECTRICITY	56,884	55,000	61,248	67,525	6,277	10.25
121	6032	NATURAL GAS	14,470	14,500	14,850	14,700	(150)	(1.01)
121	6033	WATER	1,883	2,000	2,133	2,133	-	-
121	6040	GENERAL REPAIRS & SUPP	35,009	38,000	38,000	38,000	-	-
121	6090	CONTRACTUAL SERVICES	94,063	95,000	95,000	162,500	67,500	71.05
121	6138	MAINTENANCE	66,769	36,000	36,200	36,200	-	-
121	6139	JANITORIAL SUPPLIES	3,704	3,200	3,200	4,000	800	25.00
121	6121	VEHICLE MAINTENANCE	203,926	190,000	190,000	190,000	-	-
Equipment Reserve								
121	6020	EQUIPMENT RESERVE CNT	270,045	300,000	300,000	300,000	-	-
Training/Uniforms/Other								
121	6101	CLOTHING	51,527	70,000	80,000	80,000	-	-
121	6025	TRAVEL & CONVENTIONS	12,876	12,000	12,000	12,000	-	-
121	6026	EDUCATION & TRAINING	36,376	55,000	80,000	60,000	-	-
121	6027	DUES & MEMBERSHIPS	5,227	3,700	3,000	4,000	1,000	33.33
121	6028	SUBSCRIPTIONS & PUBS	4,230	2,600	2,500	2,500	-	-
121	6132	WITNESS FEES & SP EXP	94,806	130,000	130,000	130,000	-	-
121	6133	LEGAL FEES	16,850	15,000	15,000	15,000	-	-
121	6136	PRISONER'S MEALS	9,398	4,500	6,000	4,000	(1,000)	(20.00)
121	6137	IMPOUNDING OF VEHICLES	2,388	2,500	4,000	2,000	(2,000)	(50.00)
121	6190	CANINE UNIT	31,846	13,000	16,300	16,300	-	-
121	6199	PROVISION FOR SURPLUS(DEFICIT)	(31,154)				-	-
Total Expenditures			\$ 9,767,977	\$ 9,910,599	\$ 9,889,026	\$ 10,007,049	\$ 118,023	1.19%
REVENUES:								
50	5303	POLICING SERVICES	(234,240)	(150,000)	(200,000)	(110,000)	\$ 90,000	(45.00)
50	5305	UNCLAIM/SEIZED PROP SALE	(34)	(200)	(500)	(500)	\$ -	-
50	5307	PRISONER COST RECOVERY	(89,342)	(75,000)	(60,000)	(60,000)	\$ 20,000	33.33
50	5309	VICTIM SERVICES REVENUE	(96,085)	(83,599)	(83,599)	(83,599)	\$ -	-
50	5310	SERIOUS CRIME TASK FORCE	(330,000)	(330,000)	(330,000)	(330,000)	\$ -	-
50	5312	ALARM RESPONSE - ANNUAL FEE	(26,621)	(28,000)	(30,000)	(30,000)	\$ -	-
50	5313	ALARM RESPONSE - FALSE ALARMS	(11,598)	(9,000)	(8,000)	(8,000)	\$ -	-
Total Revenues			\$ (787,920)	\$ (675,799)	\$ (712,099)	\$ (642,099)	70,000	-9.83%
Total Net Police Service Budget			\$ 8,980,057	\$ 9,234,800	\$ 9,176,927	\$ 9,364,950	\$ 188,023	2.05%

CITY OF MOOSE JAW

April 11, 2017

TO: Budget Committee

FROM: Financial Services Department

SUBJECT: Summary of Operating Budget Changes

PURPOSE:

The purpose of this report is to provide Budget Committee with an overview of the changes made to date impacting the Operating Budget.

BACKGROUND:

The 2017 Preliminary Operating Budget Estimates, 2017–2021 Preliminary Capital Budget Estimates and the 10 Year Unfunded Capital Budget were presented to City Council at its regular meeting on January 23, 2017 and subsequently referred to Budget Committee for further deliberations.

Since that time, Budget Committee has had 9 meetings at which a number of amendments were made to the Operating and Capital Budgets. At the Budget Committee meeting on April 10th, 2017 the following motion was made:

“THAT Budget Committee receive a report for the next meeting summarizing budget reductions and increases approved up to now on budget deliberations for the Operating Budget.”

DISCUSSION:

The table below summarizes the changes to the Operating Budget that have been made to date:

Summary of Budget Changes:

General Revenue Fund:

Revenues

- \$8,000 increase to Parking Meter Receipts – terminal operation gains parking spaces
- \$15,000 increase to City Property – billboard revenue
- \$119,000 increase in Misc Revenue from Accumulated Surplus to fund term Solicitor position
- \$182,701 increase in Water Utility Franchise Fees freeze lifted
- \$156,023 increase in Sanitary Sewer Franchise Fees freeze lifted

- \$170,000 increase in Solid Waste Franchise Fee Implemented
- \$142,050 increase in Parking Meter Revenues from Transit & Parking changes
- \$3,800 increase in City Owned Property Revenues from Transit & Parking changes
- \$172,505 increase in Misc Revenue from contribution from Traffic Safety Reserve
- \$59,928 increase in Misc Revenue from contribution from Housing Reserve
- \$250,629 increase in Misc Revenue from contribution from Fire Service provisions
- \$60,000 increase in Misc Revenue from contribution from Job Evaluations Reserve
- \$509,673 decrease in Revenue Sharing from Province due to Provincial Budget
- \$984,704 decrease in Grant In Lieu Funding from Province due to Provincial Budget.

Net Loss of Revenues of \$154,741

Expenses

- \$57,543 decrease in GIS Tech reduction to IT
- \$25,000 decrease in JDE back up reduction in IT
- \$91,000 decrease in HR under education, recruitment of staff and labour negotiations
- \$33,000 decrease in Communications, \$25,000 by Council and \$8,000 reduction in savings by advertising efficiencies more coordinated by Communications.
- \$37,100 decrease in Special Projects removed by Council in EDC
- \$16,687 decrease in Contractual Services reduction removed by Planning Dept.
- \$10,000 decrease in Weed Control by Parks
- \$31,316 decrease in Workshop under profit/loss Engineering for Idling Policy
- \$2,605 decrease in Transit- which reduces Transit Subsidy for Idling Policy
- \$30,000 decrease in Crescent Park as not going to dredge the creek
- \$164,239 decrease in DFFH Budget by Council
- \$2,500 decrease by Council in Library
- \$10,000 decrease in Contingency for VOIP savings
- \$8,400 decrease in Contingency for shared data cell program savings
- \$150,138 decrease in appropriation for Cast Iron Funding by going from 2.25% to 1.65% mill rate increase for 2017
- \$362,723 decrease in Residential Garbage Fee payable to Solid Waste Utility effective July 1st.
- \$30,850 increase in Transit Subsidy due to reduction in cash fares
- \$12,840 decrease in Murals budget
- \$30,000 decrease in Outdoor Rink Program
- \$10,000 decrease in Mowing Program
- \$20,000 decrease in Sportsground Maintenance
- \$45,000 decrease in Transit Subsidy due to reduction in vehicle maintenance costs
- \$20,000 decrease in Snow Removal Program
- \$83,230 increase in Operating Budget costs due to increase in PST in Provincial Budget
- \$882 increase in Transit Subsidy due to PST increase in Provincial Budget
- \$5,535 decrease in Remuneration to Mayor and Councillors due to Provincial Budget

Net decrease in Expenditures of \$1,060,664

Transit:

Revenues

- \$30,850 decrease in Transit Cash Fares Revenue & resulting increase in subsidy

Expenditures

- \$2,605 decrease in Vehicle Maintenance costs related to Idling Policy and resulting in a decrease in subsidy
- \$45,000 decrease in Vehicle Maintenance costs resulting in a decrease in subsidy
- \$882 increase in costs due to PST changes and resulting increase in subsidy due to Provincial Budget

Waterworks Utility:

Revenues

- \$5,000 increase for Water Supply contracts
- \$769,590 increase in General Service revenues due to rate increase

Expenditures

- \$182,701 increase in Franchise Fees payable to General Revenue Fund

Sanitary Sewer Utility:

Revenues

- \$247,644 increase in General Service revenues due to rate increase

Expenditures

- \$67,869 decrease in Irrigation Pumphouse for recovery of effluent irrigation costs or discontinuation of service
- \$72,131 decrease in Irrigation Pipelines for recovery of effluent irrigation costs or discontinuation of service
- \$156,023 increase in Franchise Fees payable to General Revenue Fund

Solid Waste Utility:

Revenues

- \$445,446 increase in Garbage Collection Fees of \$6.57 per month per customer
- \$362,723 decrease in Residential Garbage Fee effective July 1st
- \$344,489 increase in Sanitary Landfill Revenues

Expenditures

- \$170,000 increase in Franchise Fees payable to General Revenue Fund
- \$279,823 decrease in Operational Costs related to Solid Waste Utility changes
- \$537,035 increase in Contribution to Solid Waste Reserve

The Preliminary Operating Budget started out requiring a 9.13% increase to the Municipal Mill Rate. Budget deliberations and the resulting decisions made by City Council lowered this to 1.88%. The Provincial Budget came down on March 22, 2017 and resulted in a loss of revenues and increase of expenditures to the Operating Budget of an amount equivalent to 6.29% points of municipal taxation. This brought the required municipal tax increase to 8.17%. Subsequently, City Council made a number of reductions and have lowered the required mill rate increase for 2017 to a 5.51% increase.

RECOMMENDATION:

THAT this report be received and filed.

Brenda Hendrickson (ADOFS)
for Brian Acker, B.Comm., CPA, CMA
Director of Financial Services

BA/sp

CITY MANAGER'S COMMENTS:

Matt Noble
City Manager

MAYOR'S COMMENTS:

Fraser Tolmie
Mayor

CITY OF MOOSE JAW

April 12, 2017

TO: Budget Committee

FROM: Financial Services Department

SUBJECT: Potential of Breaking Out Provincial Deficit Funding on Tax Notices

PURPOSE:

The purpose of this report is to examine the potential of breaking out Provincial Deficit Funding on Tax Notices.

BACKGROUND:

At the April 10, 2017 Budget Committee meeting, there was some discussion around the potential of breaking out the portion of the municipal tax increase related to the Provincial Budget that came down on March 22.

City Administration indicated at the meeting they would review the situation and determine if that was easily accomplished on the City's tax system and if there were any other factors that might affect producing tax notices in this manner.

In terms of authorities granted to Cities, The Cities Act section 237 provides direction in terms of tax notices.

"Tax notices

237(1) A city shall annually:

- (a) Prepare tax notices for all taxable property shown on the tax roll of the city; and*
- (b) Send the tax notices to the taxpayers before the end of the year in which the taxes are imposed.*

(2) A tax notice may include a number of taxable properties if the same person is the taxpayer for all of them.

(3) A tax notice may consist of:

- (a) one notice for all taxes imposed pursuant to this Act or any other Act;*
- (b) a separate notice for each tax; or*
- (c) several notices showing one or more taxes.*

(4) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

(5) A tax notice must show all of the following:

- (a) the same information that is required to be shown on the tax roll;*
- (b) **Repealed.** 2003, c.18, s.46.*
- (c) The total taxes due;*
- (d) The dates on which penalties may be imposed if the taxes are not paid;*
- (e) Any other information that the city considers appropriate.*

(6) Notwithstanding clause (5)(a), a council may, by bylaw, authorize that the tax rate for the city portion of the tax levy be expressed as an effective tax rate, calculated by dividing the amount of revenue required by the total assessment of all property on which the tax rate is to be imposed.

(7) By agreement with the other taxing authorities on whose behalf a city collects taxes, a tax notice may show the tax rate for the levy on behalf of the other taxing authorities as an effective tax rate determined in the same manner as is set out in subsection (6).

(8) If a tax lien has been filed pursuant to any Tax Enforcement Act against the property with respect to which any portion of the taxes shown in the notice is due, the notice is to contain a statement to that effect.

(9) If a bylaw is passed providing for payment by instalment, allowing a discount or imposing an additional percentage charge, the tax notice is required to contain a written or printed concise statement of:

- (a) the time and manner of payment; and*
- (b) the discount allowed or the additional percentage charge imposed.*

(10) No defect, error or omission in the form or substance of a notice or statement required by this section, or in its service, transmission or receipt, invalidates any subsequent proceedings for the recovery of taxes. ”

DISCUSSION:

City Administration has reviewed the potential of showing a break down on the annual municipal property tax bill which shows the amount of taxes that are being collected to satisfy the budgetary shortfall that the City is faced with from the March 22 Provincial Budget.

The cost to make a change to the tax notices of this nature would be approximately \$1,000 and could be funded from existing budgets. The time frame to implement this change is about four weeks and will take staffing resources in our Treasury area to test and ensure that the change is properly tested and working. The attachment to this report shows what the change would look like.

The amount shown as Municipal (Provincial Deficit Funding) would be the amount of the increase in taxes as a result of the Provincial Budget that City Council does not mitigate with other funding or expenditure reductions.

As we sit now, the Provincial Budget resulted in an impact to the Operating Budget of \$1,572,954 or the equivalent of 6.29%. At Budget Committee on April 10, this amount was mitigated by contributions from other funds or expenditure reductions totalling \$680,902. This leaves the amount left to be funded by the municipal taxpayer at \$892,052 or the equivalent of 3.56%. This may be further mitigated by Police Service reductions.

Our City Solicitor has reviewed *The Cities Act* and consulted with other Cities and is of the opinion that we are within our legal rights to display our tax notices in the manner proposed.

So in conclusion, the tax notices can be prepared in the manner detailed in this report. However, City Council needs to look at a number of factors in determining the appropriate course of action. City Council must determine whether proceeding in this manner will be a constructive action which will contribute to municipal/provincial relations or an action that will degrade further the municipal/provincial partnership. As well, Council will want to review the utility of this charge on the tax notice and whether it would be noticed by your average taxpayer.

ATTACHMENTS:

1. Sample Tax Notice.

ALTERNATIVES:

1. THAT this communication be received and filed.
2. THAT City Administration be instructed to breakout the actual dollar value of municipal taxes on each municipal property tax bill that will fund the budgetary shortfall which is a result of the Provincial Budget.

RECOMMENDATION:

THAT this be a decision of City Council.

Brenda Hendrickson (ADOFS)

for Brian Acker, B.Comm., CPA, CMA
Director of Financial Services

BA/sp

Attach.

CITY MANAGER'S COMMENTS:

Another option to notify the public of the impact of Provincial down-loading would be to include an insert with tax notices, similar to what the City of Regina is expected to do.

Matt Noble
City Manager

MAYOR'S COMMENTS:

Fraser Tolmie
Mayor

TAX NOTICE

MAILED DATE: May 23, 2017

PROPERTY DESCRIPTION			DUE DATE: June 30, 2017 (See reverse for penalty information)
ROLL NUMBER: 123123456	PROPERTY ADDRESS: 123 Moose Jaw Lane	REGISTERED OWNER(S): Joe Smith	
LOT: 16	BLOCK: 1	PLAN: 13253	
TAXABLE ASSESSMENT: Residential 238,490		MORTGAGE CO: MORTGAGE NO: LIEN YEAR:	

MUNICIPAL LEVY	Assessment x Mill Rate x Mill Rate Factor =	TAX
Residential		
Municipal	238,490 11.9202 0.7512 96.63%	\$2,063.58
Municipal (Provincial Deficit Funding)	238,490 11.9202 0.7512 3.37%	\$71.97
Base Tax*		\$96.00

*The base tax will be credited to the Hospital Fund Reserve to pay for the City's portion of the cost of the construction of a new hospital in the City.

EDUCATION LEVY	Assessment x Mill Rate =	Public	Separate	TAX
Residential	238,490 4.12	982.58		\$982.58

TOTAL ESTIMATED 2017 TAX LEVY	\$3,214.13
Balance On Account as of May 22, 2017	
BALANCE DUE	\$3,214.13

Keep this portion for your records. Questions? Please phone Customer Service at (306) 694-4410

E.O. & E.

2017 PROPERTY TAX PREPAYMENT STUB

123 Moose Jaw Lane

123123456

Joe Smith
123 Moose Jaw Lane
Moose Jaw, SK
S6H 3J8



**CITY OF
MOOSE JAW**

RETURN STUB WITH PAYMENT
SEE REVERSE FOR INSTRUCTIONS

MAILING ADDRESS:

CITY OF MOOSE JAW
228 MAIN ST N
MOOSE JAW, SK
S6H 3J8

TAX PAYMENT DEADLINE:

June-30-17

AMOUNT DUE \$3,214.13