

## BYLAW NO. 8 – 2024

A BYLAW of the City of Swift Current, in the Province of Saskatchewan, to fix and levy the annual rate of taxation and the base tax for the year 2024.

**THE COUNCIL OF THE CITY OF SWIFT CURRENT, SASKATCHEWAN, IN COUNCIL ASSEMBLED ENACTS AS FOLLOWS:**

### **PART I GENERAL**

#### **1. Title**

This Bylaw may be cited as the “**Mill Rate Bylaw**”.

#### **2. Legislative Authority**

This bylaw has been created pursuant to Section 253 of *The Cities Act* which enables Council the authority to pass a bylaw to impose a tax on all taxable assessments in the City at a uniform rate and for the collection of taxes levied in accordance with *The Education Property Tax Act*.

#### **3. Purpose**

The purpose of this Bylaw is to fix and levy the annual rate of taxation and the base tax for the purpose of taxation.

#### **4. Definitions**

In this Bylaw and in any resolution of the Council passed pursuant thereof, unless the context otherwise requires, and pursuant to Part III of *The Cities Regulations*, the term or expression:

- a) “**Agricultural**” means all land and improvements in the agricultural property class prescribed pursuant to section 14 of *The Cities Regulations*;
- b) “**Assessment**” means value of property for property tax purposes determined in accordance with legislation.
- c) “**City**” means the municipal corporation of the City of Swift Current.

- d) **“Commercial/Industrial”** means all land and improvements in the Commercial and Industrial property class prescribed pursuant to section 12 of *The Cities Regulations*.
- e) **“Council”** means Council for the City of Swift Current, elected pursuant to the provisions of *The Local Government Elections Act, 2015*, as the governing body of the municipality.
- f) **“Improvements”** means buildings or structures erected or placed on, over, or under the land.
- g) **“Residential”** for the purposes of Part II means:
  - i. land with improvements used for or intended to be used for, or in conjunction with, a residential purpose, including residential land and improvements within a condominium plan registered under *The Condominium Property Act, 1993*; and/or
  - ii. vacant land zoned for residential use.
- h) **“Resource”** means:
  - i. land and improvements used or intended to be used for mines or petroleum oil wells and gas wells; or
  - ii. pipeline and other land and improvements used in conjunction with a pipeline.
- i) **“Taxation”** means the imposition and collection of property taxes.

## 5. Interpretation

- 5.1 Headings are for reference purposes and shall not affect in any way the meaning or interpretation of the provisions of this Bylaw.
- 5.2 Any other words shall, insofar as they are not consistent with this Bylaw, have the same meaning as in *The Cities Act, The Cities Regulations* and amendments thereto.
- 5.3 Unless the context otherwise requires, words importing the singular number shall include the plural and vice versa.

## PART II MILL RATES

### 6. Uniform Rate of Taxation

That the uniform rate of taxation to be levied on all taxable assessment in the City of Swift Current, Saskatchewan, for the year 2024 shall be as follows:

	<b>Uniform Mill Rate</b>
General Municipal	12.006 Mills
Chinook School Division No. 211 and Holy Trinity Roman Catholic Separate School Division No. 22	
- Agricultural Property	1.42 Mills
- Residential Property	4.54 Mills
- Commercial/Industrial Property	6.86 Mills
- Resource	9.88 Mills

### **PART III BASE TAX**

#### **7. Additional Definitions**

For the purposes of Part III of this Bylaw, the following definitions shall apply:

- a) **“Residential”** means:
  - i. land with improvements used for or intended to be used for, or in conjunction with, a residential purpose; and
  - ii. vacant land zoned for residential use.
- b) **“Residential Condominium”** means:
  - i. land with improvements used for or intended to be used for, or in conjunction with, a residential purpose, and to accommodate four or more self-contained dwelling units within a parcel, or in the case of a condominium, any part of a parcel within the meaning of *The Condominium Property Act, 1993* that is used for a residential purpose; and
  - ii. vacant land zoned for the use described in clause 7(b)(i).

#### **8. Base Tax**

In accordance with Section 259 of *The Cities Act* the Base Tax shall be applied on the following classes of properties within the City of Swift Current:

<b>Class</b>	<b>Base Tax Amount</b>
Residential	\$820.00 per property
Residential Condominium	\$820.00 per unit

**9. Classification**

Where a property is classified within more than one property classification by the City Assessor, the base tax amount will be applied to the residential portion of that property.

**PART IV  
INCENTIVE FOR PAYMENT**

**10. Discounts**

Discounts shall be allowed on all 2024 levies in accordance with the Bylaws of the City of Swift Current.

**PART V  
REPEAL OF FORMER BYLAW**

**11. Repeal**

Bylaw No. 5 - 2023 and all amendments thereto is hereby repealed.

**PART VII  
EFFECTIVE DATE OF BYLAW**

**12. Effective Date**

This Bylaw shall come into force and take effect from the first (1<sup>st</sup>) day of January, 2024.

*“Al Bridal”* \_\_\_\_\_ **MAYOR**      *“Jackie Schlamp”* \_\_\_\_\_ **CITY CLERK**

***INTRODUCED AND READ a first time this 31<sup>st</sup> day of May, 2024.***

***READ a second time this this 31<sup>st</sup> day of May, 2024.***

***READ a third time and finally passed this 31<sup>st</sup> day of May, 2024.***