

BYLAW NO. 9 – 2024

A BYLAW of the City of Swift Current, in the Province of Saskatchewan, to establish mill rate factors.

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 Factor Bylaw**”.

2. Legislative Authority

This bylaw has been created pursuant to Section 255(1) of *The Cities Act* which enables Council the authority to pass a bylaw to set mill rate factors for the purpose of establishing the levy for a taxable assessment.

Pursuant to Section 288(7) of *The Education Act, 1995*, mill rate factors established by the municipality cannot be applied to the school tax mill rates.

3. Purpose

The purpose of this Bylaw is to establish mill rate factors for the purpose of taxation pursuant to Section 255 of *The Cities Act*, and to apply to the aforementioned mill rate the mill rate factors that are outlined in this bylaw.

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, improvements or both in the agricultural property class prescribed pursuant to section 15 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”** means all land, improvements or both in the Commercial and Industrial property class prescribed pursuant to section 15 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) **“Elevator”** means land, improvements or both designed and used for receiving, processing and shipping grains, oilseeds and special forages and licensed by the Canadian Grain Commission or land and improvements used in conjunction with the land and improvements used for the said purpose.
- g) **“Improvements”** means buildings or structures erected or placed on, over, or under the land.
- h) **“Multi-Residential”** means:
 - i. land, improvements or both designed and 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, and part of a parcel within the meaning of *The Condominium Property Act, 1993*, that is used for a residential purpose; and/or
 - ii. vacant land zoned for multi-residential use.
- i) **“Pipeline”** means land, improvements or both used in conjunction with a pipeline.
- j) **“Residential”** means:
 - iii. land, improvements or both used for or intended to be used for, or in conjunction with, a residential purpose; and/or
 - iv. vacant land zoned for residential use.
- k) **“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 RATE FACTORS

6. Tax Mill Rate Factors

That the tax mill rate factors shall be as follows:

- a) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Agricultural classes as approved by *The Cities Act* shall be 2.4295;
- b) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Residential classes as approved by *The Cities Act* shall be 0.4108 for residential properties;
- c) THAT the mill rate factor to be utilized in respect to the land, improvements, or both of the Multi Unit Residential sub class as approved by *The Cities Act* shall be 1.2424;
- d) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Multi Unit Residential sub class for multi plex units between 4 and 6 units as approved by *The Cities Act* shall be 0.8110;
- e) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the General Commercial sub class as approved by *The Cities Act* shall be 1.4864;
- f) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Commercial 2 sub class as approved by *The Cities Act* shall be 1.7658;
- g) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Commercial 3 sub class as approved by *The Cities Act* shall be 2.2163;
- h) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Commercial 4 sub class as approved by *The Cities Act* shall be 3.5528;

- i) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Elevator class as approved by *The Cities Act* shall be 2.1458; and
- j) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Pipeline class as approved by *The Cities Act* shall be 1.4081.

**PART VI
REPEAL OF FORMER BYLAW**

7. Repeal

Bylaw No. 6 - 2023 and all amendments thereto is hereby repealed.

**PART VII
EFFECTIVE DATE OF BYLAW**

8. Effective Date

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

"Al Bridal"

MAYOR

"Jackie Schlamp"

CITY CLERK

INTRODUCED AND READ a first time this 31st day of May, 2024.

READ a second time this this 31st day of May, 2024.

READ a third time and finally passed this 31st day of May, 2024.