

## BYLAW NO. 10 – 2024

A BYLAW of the City of Swift Current, in the Province of Saskatchewan, to provide for the creation of a special tax within the current year.

**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 “**Long-Term Care Special Tax Bylaw**”.

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

This bylaw has been created pursuant to Section 275 of *The Cities Act* which enables Council the authority to pass a bylaw to raise revenue to pay for any specific service or purpose to be completed within the taxation year.

#### **3. Purpose**

The purpose of this Bylaw is to create a special tax within the current year to fund the commitment to the Long-Term Care Facility.

#### **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) “**Commercial**” means all land, improvements or both in the Commercial and Industrial property class prescribed pursuant to section 15 of *The Cities Regulations*.
- b) “**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.
- c) “**Improvements**” means buildings or structures erected or placed on, over, or under the land.

- d) **“General Manager of Corporate Services”** means the person appointed by the Chief Administrative Officer to the position of General Manager of Corporate Services, or other such person appointed the duties of the General Manager, and includes the authorized representative or designate of such person.
- e) **“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.
- f) **“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.

## 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 SPECIAL TAX

### 6. Establishment of Special Tax

- 6.1 A special tax based on each parcel of land with improvements is to be based as follows:
  - a) a flat rate of \$35.00 per property for residential with improvements;
  - b) multi-residential landlords will be charged the flat rate of \$35.00 multiplied by the number of units in the property;

c) commercial properties to be based on the following:

| Assessment         | Amount   |
|--------------------|----------|
| 225,000 or less    | \$ 58.00 |
| 225,001 to 325,000 | \$ 93.00 |
| 325,001 to 425,000 | \$128.00 |
| 425,001 to 525,000 | \$163.00 |
| 525,001 to 625,000 | \$198.00 |
| 625,001 to 725,000 | \$233.00 |
| 725,001 to 825,000 | \$268.00 |
| 825,001 or more    | \$303.00 |

- 6.2 The revenue raised by the special tax fund the commitment to the Long-Term Care Facility.
- 6.3 That interested persons may request the City to review the application or calculation of a special tax on property if they consider that an error or omission was made in that application or calculation. They may do so by requesting the same in writing to the City's General Manager of Corporate Services.

**PART VI**  
**REPEAL OF FORMER BYLAW**

**7. Repeal**

Bylaw No. 7 - 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 (1<sup>st</sup>) day of January, 2024.

*“Al Bridal”*

*“ Jackie Schlamp”*

\_\_\_\_\_ **MAYOR**

\_\_\_\_\_ **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.***