

CITY OF MARTENSVILLE
PROPERTY TAX BYLAW, 2017
NO. 8-2017

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The Council of the City of Martensville in the Province of Saskatchewan enacts as follows:

Short Title:

1. This Bylaw may be cited as The Property Tax Bylaw.

Definitions:

2. In this Bylaw:
 - a) **“Act”** means *The Cities Act*;
 - b) **“agricultural property class”** means the agricultural class of assessment of property described for the purpose of mill rate factors pursuant to subsection 255(6) of the *Act* and clause 15(a) of the *Regulations*;
 - c) **“City”** means the City of Martensville in the Province of Saskatchewan.
 - d) **“commercial and industrial property class”** means the commercial and industrial class of assessment of property prescribed for the purpose of mill rate factors pursuant to subsection 255(6) of the *Act* and clause 15(c) of the *Regulations*;
 - e) **“condominium”** means a condominium within the meaning of *The Condominium Property Act, 1993* that is designed and used for or intended to be used for, or in conjunction with, a residential purpose;
 - f) **“Council”** means the Council of the City of Martensville.
 - g) **“mill rate”** means a tax rate expressed as mills per dollar (i.e. one mill is equal to 1/1,000 of a dollar or \$1 in tax for every \$1,000 of assessment);
 - h) **“multi-unit residential”** means:
 - (i) land and improvements 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; and
 - (ii) vacant land zoned for use for multiple dwelling units;
 - i) **“Regulations”** means *The Cities Regulations*;
 - j) **“residential property class”** means the residential class of assessment of property prescribed for the purpose of mill rate factors pursuant to subsection 255(6) of the *Act* and clause 15(b) of the *Regulations*, but does not include condominiums or multi-residential property; and
 - k) **“tax rate”** means the rate of taxation determined for a class or sub-class of property pursuant to section 255 of the *Act* and is calculated by multiplying the mill rate by the mill rate factor for each class or sub-class of property.

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Purpose:

3. The purpose of this Bylaw is:
 - (a) to authorize Council to impose a tax on all taxable assessments in the City at a uniform rate and establish a base tax, respectively, 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 budget of the City for 2017;
 - (b) to authorize the City to levy and collect taxes on property of the taxable assessment of the Board of Education of the Prairie Spirit School Division No. 206 and the Board of Education of the Greater Saskatoon Catholic School Division No. 20 for the year 2017;
 - (c) to establish classes and sub-classes of property for the purposes of establishing tax rates; and
 - (d) to set mill rate factors that, when multiplied by the uniform rates described in clauses 253(2)(a) and (b) of *The Cities Act*, establish a tax rate for each class or sub-class of property for the 2017 taxation year.

Municipal Mill Rates:

4. Council is hereby authorized to impose a levy on all taxable assessments in the City at the following rates:
 - (a) the uniform rate considered sufficient to raise taxes
for the City under Section 253 of *The Cities Act*..... 4.90 mills

Municipal Base Tax:

5. Council is hereby authorized to impose a base tax on all taxable properties in accordance with the amounts set out below:

- General Base Tax of \$615.00 (includes residential/multi-unit residential/condominium & industrial/agricultural)
- Commercial Base Tax of \$915.00
- Base tax of 180.00 for garbage/recycle fees
- Base tax of \$75.00 to be levied for the purpose of future wastewater treatment upgrades
- Base tax of \$25.00 to be levied for the purpose of a future recreation facility

(a) Residential/multi-unit residential/condominium & industrial/agricultural	Improved	\$895.00
(b) Residential/multi-unit residential/condominium	Unimproved	\$447.50
(c) Commercial	Improved	\$1,195.00

Classes and Sub-Classes of Property:

6. (1) The following classes of property are hereby established for the purposes of establishing tax rates pursuant to section 254 of the *Act*:

- a) the agricultural class of assessment of property prescribed for the purpose of mill rate factors pursuant to section 255(6) of the *Act* and clause 15(a) of the *Regulations*;
- b) the residential class of assessment of property prescribed for the purpose of mill rate factors pursuant to section 255(6) of the *Act* and clause 15(b) of the *Regulations*;
- c) the commercial and industrial class of assessment of property prescribed for the purpose of mill rate factors pursuant to section 255(6) of the *Act* and clause 15(c) of the *Regulations*;

(2) The following sub-classes of the residential class of assessment of property are hereby established for the purposes of establishing tax rates pursuant to section 254 of the *Act*;

- a) condominiums; and
- b) multi-unit residential.

Mill Rate Factors:

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7. (1) The following mill rate factors are hereby set for the classes and sub-classes of property established under Part II Section 2 of Tax Administration Bylaw No. 19-2011 and shall be multiplied by the mill rates for the City to determine the tax rate to be imposed on the taxable assessments in the City:
- (i) agricultural class of assessment of property 1.0000
 - (ii) residential class of assessment of property 1.0000
 - (iii) condominium sub-class of the residential property class ... 1.0000
 - (iv) multi-unit residential sub-class of the residential property class 1.0000
 - (v) commercial and industrial class of assessment of property 1.1625
- (2) The mill rate factors set out in subsection (1) shall not apply to the tax required to be levied pursuant to *The Education Act, 1995*.

Education Mill Rates:

8. The City is hereby authorized to impose a tax on all taxable assessments of the Board of Education for the Prairie Spirit School Division No. 206 and the Board of Education for the Greater Saskatoon Catholic School Division No. 20, respectively, at the following rates for 2017:
- (a) Agricultural Property 1.43 mills
 - Residential Property 4.12 mills
 - Commercial/Industrial Property 6.27 mills
 - Resource (oil and gas, mines and pipelines) 9.68 mills

Coming Into Force:

9. This Bylaw shall come into force on the day of its final passing.

Read a first time this 2nd day of May, 2017.
Read a second time this 2nd day of May, 2017.
Read a third time and passed this 2nd day of May, 2017.

Mayor

City Clerk