

A BYLAW OF THE CITY OF MARTENSVILLE TO PROVIDE FOR
THE ADMINISTRATION OF PROPERTY ASSESSMENT AND TAXATION.

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

PART I - TITLE AND DEFINITIONS:

1. SHORT TITLE:

This Bylaw may be cited as the ATax Administration Bylaw.@

2. DEFINITIONS:

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) **AAssessor@** means the Assessor for the City appointed by the Council, or any person authorized to act on his or her behalf.
- d) **ACity@** means the City of Martensville in the Province of Saskatchewan.
- e) **AClerk@** means the Clerk for the City appointed by the Council, or any person authorized to act on his or her behalf.
- f) **“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*;
- g) **“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;
- g) **ACouncil@** means the Council of the City of Martensville.
- h) **“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);

- i) **“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;
- h) **APerson@** means an individual, partnership, association or corporation.
- 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) **ATreasurer@** means the Treasurer for the City appointed by the Council, or any person authorized to act on his or her behalf.

PART II - ASSESSMENT:

1. NOTICE:

The Assessor is authorized to dispense with the annual mailing of property assessment notices, except where the assessment with respect to any land or improvement is a new or altered assessment.

2. CLASSES AND SUB-CLASSES OF PROPERTY:

- (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.
- (3) The following sub-class of the commercial and industrial class of assessment of property is hereby established for the purposes of establishing tax rates pursuant to section 254 of the *Act*;

3. APPEAL FEE:

- a) Any person who gives a notice of appeal of the assessment roll or of a notice of assessment, shall pay an appeal fee as set out in Schedule AA@ of this Bylaw.
- b) The appeal fee shall be paid to the City when the notice of appeal is filed with the assessor, in order for the appeal to be accepted.
- c) If the appeal is successful in whole or part, the appeal fee shall be refunded to the appellant by the City.

4. BOARD OF REVISION:

- a) The Council for the City is hereby authorized to enter into an agreement with the Councils of:

the Town of Langham and
the Town of Dalmeny and
the Rural Municipality of Corman Park No. 344 and
the Town of Warman and
the Town of Osler and
the Town of Allan and
the Town of Asquith and
the Rural Municipality of Blucher No. 343 and
the Rural Municipality of Vanscoy No. 345 and
the Rural Municipality of Aberdeen No. 373 and
the Rural Municipality of Lost River No. 313 and
the Village of Bradwell and
the Village of Vanscoy

for the purpose of establishing a District Board of Revision, the terms of which are attached hereto and marked AAPPENDIX A@.

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- b) The Mayor and City Manager of the City are hereby authorized to sign and execute an agreement, the terms of which are set out in AAPPENDIX A@ hereinbefore referred to.

5. SEARCHES AND CERTIFICATES:

The fee to be charged for the issuance of an assessment search statement shall be as set out in Schedule AA@ of this Bylaw.

PART III - TAXATION:

1. DUE DATE:

Property and other taxes imposed by the City of Martensville are deemed to be imposed on the first day of January in each year and shall be due on July 31st.

2. PENALTY ON ARREARS OF TAXES:

- a) Taxes which remain unpaid after the 31st day of December of the year in which they are levied shall be subject to a penalty.
- b) The method of calculating the penalty shall be a compound rate of 1% per month, added on the first day of each month applied to the total taxes and penalties that remain unpaid at the end of the month preceding the month in which the penalty is being applied.
- c) The penalty charges are to be added to and shall form part of the tax roll.

3. PENALTY ON CURRENT TAXES:

- a) Where current taxes remain unpaid after the date noted in section 1 of this bylaw, there shall be added thereto a penalty, calculated at the rate of 1% of the unpaid tax as at the first day of each month in which the penalty is being applied.
- b) The penalty charges are to be added on the first day of each month in which there are unpaid taxes.
- c) The penalty charges are to be added to and form part of the tax roll.

4. INCENTIVE PROGRAM - PROMPT PAYMENT:

- a) Discounts shall be allowed from the time the notice of the levy is sent until June 30th, to encourage prompt payment of:
 - i) the current year's taxes on property.
- b) Payments of current taxes received:
 - i) from the time the notice of the levy is sent until the end of June shall be eligible for a discount of 5% of the amount paid.
- c) Current year tax payment discounts shall be given only if all taxes and penalties thereon from previous years have been paid in full.
- d) No discounts shall be given on local improvements or other special purpose municipal levies.

5. INCENTIVE PROGRAM – PREPAYMENTS:

- a) From January 1st until May 31st, discounts shall be allowed with respect to the prepayment of:
 - i) the current year's taxes on property.
- b) The rate of discount relative to prepayment of taxes shall be 5%.
- c) Prepayment tax discounts shall be given only if all taxes and penalties thereon from previous years have been paid in full.
- d) No discounts shall be given on local improvements or other special purpose municipal levies.

6. TAX INSTALMENT PAYMENT PLAN:

Notwithstanding any other provision of this Bylaw, taxes for the current year may be paid on a monthly basis in accordance with the provisions of this section.

- (a) A taxpayer may apply to the Treasurer for inclusion in the tax instalment plan of the City (hereinafter called the APlan@) at any time during the calendar year.
- (b)
 - i) A taxpayer, included in the Plan, must pay a monthly payment equivalent to 1/12 of the estimated current tax determined as follows:

$$(\text{current assessment}) \times (\text{previous year's mill rate}) \times (\text{mill rate factor}) + (\text{base tax}) + (\text{local improvement charges}) \text{ divide by } 12.$$
 - (ii) A taxpayer, not included in the Plan on January 1, shall pay all outstanding monthly payments up to the date of enrollment in the Plan.
 - (iii) If in any year it is not possible to use the previous year's assessment, uniform mill rate, mill rate factor or base tax, the amount of the monthly payment will be determined as follows:

$$(\text{estimated assessment}) \times (\text{estimated uniform mill rate}) \times (\text{estimated mill rate factor} + (\text{estimated base tax}) + (\text{local improvement charges})) \text{ divide by } 12.$$
 - (iv) Once the assessment, uniform mill rate, mill rate factor and base tax have been determined for the current year, the monthly payment will be changed to an amount determined by dividing the number of months remaining in the current year by the outstanding balance of taxes.
- (c) All payments shall be due on the first banking day of each month and must be made by automatic bank withdrawal from a bank, trust company or credit union designated by the taxpayer.

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- (d) The provisions of Section (3) Penalties, Section (4) Discounts Prompt Payments, and Section (5) Discounts Prepayments shall not apply to payments made in accordance with the Plan.
- (e) If a taxpayer does not make the payments as required by Sections 6(b) to 6(c) inclusive, the Treasurer may cancel that taxpayer=s privilege to make payments in accordance with the Plan. Notice of such cancellation shall be sent by ordinary mail to the taxpayer at the taxpayer=s address listed on the tax roll.
- (f) A taxpayer may request to be removed from the Plan. Where a taxpayer is so removed, or is removed by the Treasurer pursuant to Section 6(e) or pursuant to Section 6(g), all unpaid taxes become due and payable and are subject to the penalties and other provisions contained in this Bylaw that govern taxpayers not included in the Plan.
- (g) Where a taxpayer transfers a property in respect of which taxes are paid under the Plan, the taxpayer shall be removed from the Plan but the transferee may apply to the Treasurer for inclusion in the Plan.@

7. TAX TOOLS:

a) MILL RATE FACTORS:

The following mill rate factors are hereby set for the classes and sub-classes of property established under section 2 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	1.4229

- (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*.

8. EXEMPTIONS:

a) MUNICIPAL TAX EXEMPTIONS FOR THE CURRENT YEAR:

Those property parcels as shown on Schedule AB@, shall be exempt from municipal taxation for the current year as indicated on said schedule, in order to facilitate the public interest of the City.

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- b) ECONOMIC DEVELOPMENT TAX EXEMPTION AGREEMENTS:
Council may pursuant to the Economic Development Tax Exemption Bylaw, enter into agreements to exempt property from taxation not to exceed five years, for the purpose of promoting business and industrial development.

9. TAX CERTIFICATES:

The fee to be charged for the issuance of a tax certificate shall be as set out in Schedule AA@ of this Bylaw.

PART IV - GENERAL PROVISIONS:

1. SEVERABILITY:

If any court of competent jurisdiction should declare any section, subsection, sentence, clause, phrase or other portion of this Bylaw to be invalid for any reason that portion shall be deemed a separate, distinct and independent provision and the holding of the court shall not affect the validity of the remaining portions of the Bylaw, nor shall that portion be construed as having persuaded or influenced Council to pass the remainder of the Bylaw and it is hereby declared that the remainder of the Bylaw shall be valid and shall remain in force and effect.

2. NOTATIONS:

Explanatory headings and notations included in the Bylaw are intended to assist in interpretation of the provisions, but shall not derogate from any powers or duties created or imposed by the Bylaw.

3. REPEAL:

Bylaw No. 10-2004 is hereby repealed.

4. EFFECTIVE DATE:

This Bylaw shall come into force and take effect on January 1, 2011.

Read a first time this 17th day of May, A. D. 2011
Read a second time this 17th day of May, A. D. 2011
Read a third time this 17th day of May, A. D. 2011

MAYOR

CITY MANAGER

CITY OF MARTENSVILLE
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SCHEDULE OF FEES

SCHEDULE AA@

Assessment Appeal Fee	\$100.00
Tax Search Statement (SAMA Field Sheet)	\$15.00
Tax Certificate	\$15.00

MUNICIPAL TAX EXEMPTIONS FOR THE CURRENT YEAR

SCHEDULE "B"

NIL

DISTRICT BOARD OF REVISION AGREEMENT

APPENDIX "A"

AGREEMENT DATED FOR REFERENCE THE 15TH DAY OF FEBRUARY, 1997.

BETWEEN:

the Town of Langham and
the Town of Dalmeny and
the Town of Martensville and
the Town of Warman and
the Town of Osler and
the Town of Allan and
the Town of Asquith and
the Rural Municipality of Blucher No. 343 and
the Rural Municipality of Vanscoy No. 345 and
the Rural Municipality of Aberdeen No. 373 and
the Rural Municipality of Lost River No. 313 and
the Rural Municipality of Corman Park No. 344 and
the Village of Bradwell and
the Village of Vanscoy and
(hereinafter referred to in the aggregate as the "municipalities")

WHEREAS the "municipalities" have passed resolutions requesting to participate in the formation of a District Board of Revision.

THEREFORE the municipalities agree as follows:

1. Six members shall be appointed to the District Board of Revision.
2. No more than three members shall sit on the Board of Revision at any one time. Two members of the Board of Revision shall constitute a quorum.
3. The Administrator of the Rural Municipality of Corman Park No. 344 in consultation with the administrators of the municipalities, shall coordinate the activities of the Board of Revision and coordinate information between the councils of the municipalities.
4. The municipalities shall pass complimentary resolutions approving the appointments to the District Board of Revision and the amount of remuneration to be paid for their services.
5. The municipalities shall pass complimentary resolutions approving the appointment of a secretary to the District Board of Revision and the amount of remuneration to be paid for his/her services.

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6. Elected or appointed officials of the municipalities included in this agreement shall not sit on the District Board of Revision or act as secretary to the Board of Revision.
7. In the event of any dispute between the municipalities regarding appointments or remuneration, the matter shall be determined by a majority of the participating municipalities.
8. The Rural Municipality of Corman Park No. 344 shall pay for all expenses related to the operation of the Board of Revision including the training of its members, and recover the costs from the participating municipalities in an amount proportional to the time spent by the Board of Revision in hearing the appeals of the respective municipalities.
9. No municipality shall pay less than \$200.00 as its share of the cost for the operation of the District Board of Revision. This recognizes the cost of training and recruiting members for the Board.
10. Any municipality may withdraw from this agreement by providing written notice prior to January 15 of any year. Such notice of withdrawal shall be delivered to the Administrator of the Rural Municipality of Corman Park No. 344.

MAYOR

CITY MANAGER