

**CITY OF
YORKTON BYLAW
NO. 11/2025**

**A BYLAW OF THE CITY OF YORKTON IN THE
PROVINCE OF SASKATCHEWAN TO
ESTABLISH CLASSES AND SUB-CLASSES OF
PROPERTY FOR TAX PURPOSES**

Disclaimer:

This information has been provided solely for research convenience. Official bylaws are available for the Office of the City Clerk and must be consulted for purposed of interpretation and application of the law.

**City of Yorkton
Saskatchewan**

Bylaw No. 11/2025

**A Bylaw of the City of Yorkton in the Province of Saskatchewan
to Establish Classes and Sub-classes of Property for Tax Purposes**

WHEREAS, Section 254(1) of *The Cities Act* allows the Council of a City to establish classes and sub-classes of property for the purposes of establishing tax rates;

NOW THEREFORE, the Council of the City of Yorkton enacts that the following classes of property as defined in Section 12 of *The Cities Regulations* are hereby established, and the sub-classes of properties are hereby established as defined below:

Classes and Sub-classes of Properties

1. Non-arable (range land)

2. Other agricultural (arable land)

3. Residential

Sub-classes:

a. Residential vacant land

Land void of improvements used for, intended for use for or in conjunction with a residential purpose. This includes vacant land subdivided into lots for residential use.

4. Multi-unit residential

Sub-classes:

a. Multi-unit residential vacant land

Land void of improvements designed and used for or intended to be used for or in conjunction with a multi-unit residential purpose. This includes vacant land subdivided into lots for multi-unit use.

b. High density multi-unit

Property with improvements designed and used for or intended to be used for or in conjunction with a residential purpose to accommodate eight or more self-contained dwelling units within a parcel, but excluding parcels within the meaning of *The Condominium Property Act, 1993*.

c. Condominiums

Property with improvements designed for, or intended for use in conjunction with a residential purpose within the meaning of *The Condominium Property Act, 1993*.

d. High density multi-unit vacant land

Land void of improvements designed and used for or intended to be used for or in conjunction with a high density multi-unit residential purpose or a condominium within the meaning of *The Condominium Property Act, 1993*. This includes vacant land subdivided into lots for high density multi-unit use.

5. Commercial and Industrial

Sub-classes:

a. Commercial vacant land

Land void of improvements designed and used for or intended to be used for or in conjunction with a for-profit entity.

b. Church halls, non-profit halls and miscellaneous

Halls owned and operated by churches or non-profit organizations. Also includes the following properties:

- i. 345 Broadway Street W;
- ii. 83 North Street (occupied by SIGN); and
- iii. 162 Ball Road.

c. Large commercial and industrial

Property with improvements that are large open shell, stand-alone improvements which may or may not have portioning for offices and storage areas. The design of the improvement is focused on the function of the business rather than aesthetic appeal. The improvements have a minimum assessment of \$5,000,000 and a minimum square footage of 50,000.

d. Heavy industrial

Property with occupancy or use of improvement in which the majority of the floor space is used for assembling, fabricating, manufacturing or processing raw materials into semi-finished/finished products or equipment. Further, that the finished product is distributed through various agencies and sold to the retail market in other provinces and countries.

e. Warehouse

Property with occupancy or use of improvements for either warehouse facilities or warehouse sales.

The warehouse facility requires the majority of the floor space be allocated to the indoor storage and/or distribution of goods and merchandise.

The warehouse sales improvements is used for the wholesale or retail sale of a limited range of bulky goods from within an enclosed building where the size and nature of the principal goods being sold demand a large floor area.

f. Light aircraft hangar

Improvement located within the legal boundaries of the Yorkton Regional Airport, designed and used for the storage and maintenance of light aircraft.

g. Large enclosed mall

Property with improvements that are a large retail complex containing stores and businesses facing a system of enclosed walkways for pedestrians. The entrance to the complex is controlled by a limited number of entrances. Most stores are only accessible via interior corridors.

6. Elevators

7. Railway Rights of Way

Determination of Class or Sub-class

8. The assessor shall determine to which class or sub-class any property belongs.

Repealing Bylaw

9. Bylaw No. 3/2019 passed on the 6 day of May, 2019 and all amendments hereto are hereby repealed.

Effective Date of Bylaw

10. This bylaw shall come into force and take effect on the day of final passing thereof.

MAYOR

CITY CLERK

Introduced and read a first time this 12th day of May, A.D. 2025.

Read a second time this 12th day of May, A.D. 2025.

Read a third time and adopted this 12th day of May, A.D. 2025.