

CITY OF YORKTON BYLAW NO. 13/2025

**A BYLAW OF THE CITY OF YORKTON IN THE
PROVINCE OF SASKATCHEWAN TO PROVIDE
FOR A PHASE-IN OF THE MUNICIPAL TAX
LEVY FOR CERTAIN PROPERTIES WITHIN THE
CITY OF YORKTON, BASED ON THE 2025
REVALUATION YEAR**

Disclaimer:

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

**City of Yorkton
Saskatchewan**

Bylaw No. 13/2025

**A Bylaw of the City of Yorkton in the Province of Saskatchewan
to provide for a Phase-In of the Municipal Tax Levy for Certain Commercial Properties within the
City of Yorkton, based on the 2025 Revaluation Year**

WHEREAS, the Council of the City of Yorkton may by bylaw, pursuant to section 260 of *The Cities Act* and section 14 of *The Cities Regulations*, provide for a Phase-in of certain Commercial properties; and

WHEREAS, 2025 was a Revaluation year in the City of Yorkton, in the Province of Saskatchewan,

NOW THEREFORE, the Council of the City of Yorkton in Council assembled enacts as follows:

Short Title

1. This bylaw may be cited as “Phase-In Bylaw”.

Definitions

2. In this Bylaw:

“2025 revaluation” means the revaluation of property occurring in 2025 pursuant to section 22 of *The Assessment Management Agency Act*;

“Property Tax Change” means the difference between the amount of property taxes assessed with respect to a property in 2024 and the amount assessed with respect to the same property in 2025.

Tax Phase-in Plan

3. The tax phase-in plan set out in this Bylaw will allow a gradual implementation of municipal property tax changes for certain commercial sub-classes, resulting from the 2025 revaluation.
4. This tax phase-in plan does not apply to:
 - (a) property that was not assessed in the year 2024;
 - (b) tax increases resulting from any change in assessed values that are not the result of the 2025 revaluation; or
 - (c) Tax decreases resulting from any change in the assessed value that are not a result of the 2025 revaluation, including decreases resulting from appeals filed against the 2025 revaluation (adjustments will be applied to the account for the changes in assessed value).
5. Adjustments will be applied to the tax roll to account for any changes in assessed value that occur after the application of the phase-in plan.

6. If SAMA determines that portions of any property include more than one distinct use and that the fair value assessment of the property must be apportioned among different classes established under *The Cities Regulations*, the tax phase-in plan shall only be applied to the Commercial class portion of the assessment of the property, if it meets the criteria outlined in section 8.
7. The method of funding the difference in each year of the plan shall be a reduction of the tax increase that would otherwise result from the revaluation, calculated using the same formula as detailed in section 8 and section 9.

Calculation of Phase-in

8. Commercial sub-class: Light Aircraft Hangars, listed in Schedule “A”
The tax phase-in plan for this sub-class includes properties under this class that experienced an increase to assessment as result of the 2025 revaluation. The phase-in plan shall be in effect for the period of four years, 2025 to 2028 inclusive. The plan is calculated as follows:
 - (a) For the year 2025 the relevant 2025 municipal and education tax rates will be applied. The difference between the 2024 municipal levy and the 2025 municipal levy will be adjusted by 75%.
 - (b) For the year 2026 the relevant 2026 municipal and education tax rates will be applied. The difference between the 2024 municipal levy and the 2025 municipal levy will be adjusted by 50%.
 - (c) For the year 2027 the relevant 2027 municipal and education tax rates will be applied. The difference between the 2024 municipal levy and the 2025 municipal levy will be adjusted by 25%.
 - (d) For the year 2028 the full impact of the 2025 revaluation increase will be realized.
9. Commercial class and Warehouse and Hall sub-classes, listed in Schedule “B”
The tax phase-in plan for the Commercial class and Warehouse and Hall subclasses includes properties that have met the following criteria:
 - The property has experienced an increase in taxable assessment greater than 30%; and
 - The municipal tax implications of the increase result in an increase of \$5000.00 or greater.

The tax phase-in plan shall be in effect for a three-year period, 2025 to 2027 inclusive. It will be calculated as follows:

- (a) For the year 2025 the relevant 2025 municipal and education tax rates will be applied. The difference between the 2024 municipal levy and the 2025 municipal levy will be adjusted by 66%.
- (b) For the year 2026 the relevant 2026 municipal and education tax rates will be applied. The difference between the 2024 municipal levy and the 2025 municipal levy will be adjusted by 33%.
- (c) For the year 2027 the full impact of the 2025 revaluation increase will be realized.

Effective date of Bylaw

This bylaw shall come into force on the date of passage.

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.

Schedule “A” to Bylaw No. 15/2025

COMMERCIAL AND INDUSTRIAL TAX PHASE-IN BYLAW

Sub-class: Light Aircraft Hangar

Roll No	Civic Address	2025 - 75%	2026 - 50%	2027 – 25%
444905050	AIRPORT	4,478.29	2,985.53	1,492.76
444902003	AIRPORT	1,411.05	940.70	470.35
444905000	AIRPORT	4,205.28	2,803.52	1,401.76
444904001	AIRPORT	473.60	315.73	157.87
444904002	AIRPORT	9,189.21	6,126.14	3,063.07
TOTAL PHASE-IN		\$19,757.43	\$13,171.62	\$6,585.81

Schedule “B” to Bylaw No. 15/2025

COMMERCIAL AND INDUSTRIAL TAX PHASE-IN BYLAW

Subclasses: Commercial, Warehouse and Church Halls

Roll No	Civic Address	2025 - 66%	2026 - 33%
494919700	236 MYRTLE AVE	4,198.07	2,067.71
484916650	15 YORK RD W	4,038.27	1,989.00
484900650	180 BALL RD	11,355.09	5,592.81
515200500	386 BROADWAY ST E	6,365.87	3,135.43
515101900	115 PALLISER WAY	13,077.54	6,441.18
515124000	270 HAMILTON RD	13,471.81	6,635.37
515100900	5 KELSEY BAY	13,088.02	6,446.34
505305000	789 BROADWAY ST E	31,724.57	15,625.53
505200200	415 BROADWAY ST E	15,769.28	7,766.96
484701010	381 YORK RD W	18,534.38	9,128.87
515221400	570 BROADWAY ST E	15,976.24	7,868.89
505200500	441 BROADWAY ST E	15,482.43	7,625.67
495022200	377 FIFTH AVE N	7,373.15	3,631.55
484903950	391 BALL RD	3,989.80	1,965.13
515220900	552 BROADWAY ST E	5,310.13	2,615.44
515218900	470 BROADWAY ST E	14,210.56	6,999.23
515100950	37 PALLISER WAY	5,365.15	2,642.53
484812000	321 YORK RD W	3,704.26	1,824.48
515101200	30 PALLISER WAY	3,932.17	1,936.74
515040500	76 SEVENTH AVE S	8,494.38	483.80
505002900	26 FOURTH AVE N	7,511.99	3,699.94
505104000	71 DRACUP AVE	12,709.47	6,259.89
515043500	134 BROADWAY ST E	5,596.99	2,756.73
505000700	14 SECOND AVE N	5,596.99	2,756.73
515041200	86 SEVENTH AVE S	8,650.25	4,260.57
514927400	50 BROADWAY ST W	5,653.31	2,784.47
505000654	19-105 BROADWAY ST E	4,031.72	1,985.77
505103000	81 DRACUP AVE	27,161.05	13,377.83
504904650	41 BROADWAY ST W	17,094.85	8,419.85
514803500	20 GLADSTONE AVE S	3,957.06	1,949.00
505004150	85 BROADWAY ST E	4,416.81	2,175.45
514700500	516 BROADWAY ST W	7,276.22	3,583.81
515046750	36 BROADWAY ST E	5,735.83	2,825.11
484900050	116 BALL RD	9,613.91	4,878.70
515022800	81 BECK AVE	3,664.63	1,859.66
535101000	187 HERSHEY RD	15,502.21	7,866.79
484907450	50 BALL RD	3,364.74	1,707.48
514907001	72 MELROSE AVE	3,803.80	1,873.52
TOTAL PHASE-IN		\$366,803.00	\$177,443.96