# CITY OF YORKTON BYLAW NO. 13/2018

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 AND INDUSTRIAL PROPERTIES BASED ON THE 2017 REVALUATION YEAR WITHIN THE CITY OF YORKTON

### **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. 13/2018

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 and Industrial Properties based on the 2017 Revaluation Year within the City of Yorkton

**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 and Industrial properties for the year 2018 and 2019; and

WHEREAS, 2017 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:
  - **"2017 Revaluation"** means the revaluation of property occurring in 2017 pursuant to section 22 of *The Assessment Management Agency Act*;
  - "Commercial and Industrial Properties" means properties that fall within the Commercial and Industrial classification pursuant to section 14 of *The Cities Regulations*;
  - "Property Tax Change" means the difference between the amount of property taxes assessed with respect to a property in 2016 and the amount assessed with respect to the same property in 2017;

#### Tax Phase-In Plan

3. The tax phase-in plan set out in this Bylaw will be implemented to phase in changes in property taxes resulting from the 2017 revaluation.

#### General

- 4. This tax phase-in plan does not apply to:
  - (a) property that was not assessed in the year 2016;
  - (b) tax increases resulting from any change in assessed values that are not the result of the 2017 revaluation; or
  - (c) tax increases resulting from a change in mill rates due to the 2017 budget for the City.
- 5. This tax phase-in plan does apply to:

- (a)each property within the Commercial and Industrial classification that has been assessed a municipal tax in the amount of \$2,000.00 or greater;
- (b)each property within the Commercial and Industrial classification that has experienced a municipal tax increase of 75% or greater in 2017 as set out in Schedule "A";

#### **Calculation of Phase-In**

- 6. For the year 2018:
  - (a) for each property as listed on Schedule 'A' attached hereto and forming part of this bylaw within the Commercial and Industrial classification a reduction to the municipal levy will be applied based on 50% of the difference between the municipal taxes levied in 2016 and the 2017 levy.
- 7. For the year 2019:
  - (b) for each property as listed on Schedule 'A' attached hereto and forming part of this bylaw within the Commercial and Industrial classification a reduction to the municipal levy will be applied based on 25% of the difference between the municipal taxes levied in 2016 and the 2017 levy.

#### **EFFECTIVE DATE OF BYLAW**

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

MAYOR	

Introduced and read a first time this 14th day of May, A.D., 2018.

Read a second time this  $14^{th}$  day of May, A.D., 2018.

Read a third time and adopted this  $14^{\text{th}}$  day of May, A.D., 2018.

# Schedule "A" to Bylaw No. 13/2018

## COMMERCIAL AND INDUSTRIAL TAX PHASE-IN BYLAW

Roll No	Civic Address	2018 - 50%	2019 - 25%
0504907150	22 BETTS AVE.	\$1,252.88	\$626.44
0504908550	39 SMITH ST. W.	\$557.31	\$278.66
0494919700	236 MYRTLE AVE.	\$1,447.69	\$723.84
0495023750	351 EIGHTH AVE. N.	\$1,358.69	\$679.35
0495023450	132 YORK ROAD E.	\$1,352.80	\$676.40
0505001600	29 BROADWAY ST. E	\$2,484.50	\$1,242.25
0495023900	150 YORK ROAD E.	\$2,009.57	\$1,004.78
0514802150	272 BROADWAY ST. W.	\$597.16	\$298.58
0505000654	19 BROADWAY ST. E	\$3,035.94	\$1,517.97
0515110000	279 HAMILTON ROAD	\$3,455.69	\$1,727.85
0504913750	108 MYRTLE AVE.	\$1,213.94	\$606.97
0514801400	308 BROADWAY ST. W.	\$750.30	\$375.15
0504906650	13 BETTS AVE.	\$652.26	\$326.13
0504913000	107 MYRTLE AVE.	\$946.56	\$473.28
0505204500	569 BROADWAY ST. E.	\$2,507.37	\$1,253.69
0504903850	115 BROADWAY ST. W.	\$1,414.95	\$707.48
0505002950	36 FOURTH AVE. N.	\$1,726.30	\$863.15
0505000450	15 FIRST AVE.	\$1,166.28	\$583.14
0515219600	516 BROADWAY ST. E.	\$6,228.98	\$3,114.49
0505004550	34 SIXTH AVE. N.	\$867.91	\$433.96
0504913150	93 MYRTLE AVE.	\$640.34	\$320.17
0514803350	182 BROADWAY ST. W.	\$797.61	\$398.80
0484916650	15 YORK ROAD W.	\$2,144.22	\$1,072.11
0515039000	100 LIVINGSTONE ST.	\$1,694.30	\$847.15
0504906250	35 BETTS AVE.	\$525.36	\$262.68
0504906600	15 BETTS AVE.	\$781.04	\$390.52
0495023850	375 EIGHTH AVE, N.	\$1,451.80	\$725.90
0495022950	386 SEVENTH AVE. N.	\$1,874.05	\$937.03
0495003150	225 FOURTH AVE. N.	\$701.53	\$350.76
0504906000	45 BETTS AVE.	\$706.29	\$353.14
0515039400	70 BECK AVE.	\$679.84	\$339.92
0514925750	15 AGRICULTURAL Ave.	\$714.11	\$357.06
0504908900	82 FIRST AVE.	\$997.87	\$498.93
0504905750	14 FIRST AVE.	\$923.27	\$461.63
0494813500	385 HIGHWAY #16 W.	\$2,420.17	\$1,210.08
0504906050	43 BETTS AVE.	\$573.19	\$286.59
0504906100	41 BETTS AVE.	\$632.40	\$316.20
0515035000	5 ASSINIBOIA AVE.	\$1,879.97	\$939.98
0515037900	80 LIVINGSTONE ST.	\$1,287.54	\$643.77
0505000250	23 FIRST AVE.	\$939.57	\$469.78
0485029000	107 YORK ROAD E.	\$9,530.92	\$4,765.46
0444902002	AIRPORT	\$2,797.97	\$1,398.99
	TOTAL PHASE-IN	\$69,720.35	\$34,860.17