

CITY OF YORKTON

BYLAW NO. 6/2020

**A BYLAW OF THE CITY OF YORKTON IN THE
PROVINCE OF SASKATCHEWAN TO PROVIDE
FOR THE REDUCTION OF PROPERTY TAXES
FOR CERTAIN PROPERTIES WITHIN THE CITY
OF YORKTON**

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 purposed of interpretation and application of the law.

**City of Yorkton
Saskatchewan**

Bylaw No. 6/2020

**A Bylaw of the City of Yorkton in the Province of Saskatchewan
to Provide for the Reduction of Property Taxes for Certain Properties
within the City of Yorkton**

WHEREAS, the Council of the City of Yorkton may by bylaw, pursuant to sections 244(1)(b) and 244(2)(a) of *The Cities Act* cancel or refund all or any part of a tax if there has been a change in the property, to the extent that the council considers it inappropriate to collect the whole or a part of the taxes.

NOW THEREFORE, the Council of the City of Yorkton in Council assembled enacts as follows for the year 2020:

Short Title

1. This bylaw may be cited as “Tax Cancellation Bylaw”.

Definitions

2. In this Bylaw:

“**2019 model change**” means the mid-revaluation model change which occurred in 2019 with respect to assessment of hotels;

“**hotel and motel properties**” means properties that come within the Commercial and Industrial classification pursuant to section 12 of *The Cities Regulations*, and range from small motels with few or no services to large full service hotels;

“**property tax change**” means the difference between the amount of property taxes assessed with respect to a property in 2018 and the amount assessed with respect to the same property in 2020;

Tax Cancellation Plan

3. The tax cancellation plan set out in this Bylaw will be implemented to moderate the increase in property taxes resulting from the 2019 model change.

General

4. This tax cancellation plan does not apply to:
 - (a) property not classified as a hotel or motel;
 - (b) property that was not assessed in the year 2018;
 - (c) tax increases resulting from any change in assessed values that are not the result of the 2019 model change;
 - (d) tax increases resulting from a change in mill rates due to the 2020 budget for the City;
 - (e) tax increases resulting from a Saskatchewan Municipal Board decision for the years 2017 to 2018; or

- (f) tax decreases resulting from a Saskatchewan Municipal Board decision or Board of Revision decision for the year 2019.

5. This tax cancellation plan does apply to:

- (a) property within the hotel and motel classification;
- (b) property that has experienced an increase in assessed value due to the 2019 model change;

Calculation of Cancellation

6. For the year 2020 only:

- (a) The applicable 2020 municipal and provincial education mill rate will be applied to the difference between the 2018 and 2019 assessed value as of the date of the passing of this bylaw. The resulting value will be canceled for 2020 only.
- (b) Should the 2018 assessed value, which is currently under appeal at the Saskatchewan Municipal Board, be further decreased, an adjustment will be applied to the abatement to ensure the 2020 levy is consistent, and does not drop below the 2018 tax levy.

REPEALING BYLAW

Bylaw No. 6/2019 passed on the 27th day of May 2019, Providing for the Cancellation of Taxation for Certain Properties is hereby repealed.

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 11th day of May, A.D., 2020.

Read a second time this 11th day of May, A.D., 2020.

Read a third time and adopted this 11th day of May, A.D., 2020.

Schedule "A" to Bylaw No. 6/2020

TAX CANCELLATION BYLAW

NAME	ADDRESS	ASSESSMENT	CANCELLATION	
101279960 Saskatchewan Ltd.	22 Dracup Avenue Roll No. (505005870)	2,393,900	Municipal Public Separate BID TOTAL	50,367.66 15,009.75 0.00 766.05 \$66,143.46
Hardie & Kelly Inc.	2 Kelsey Bay Roll No. 515100300	3,015,700	Municipal Public Separate BID TOTAL	63,450.33 9,454.22 9,454.22 965.02 \$83,323.79
Optimus Hotels Ltd.	1-275 Broadway St. East Roll No. 505108000	2,300,600	Municipal Public Separate BID TOTAL	48,404.62 14,424.76 0.00 736.19 \$63,565.57
101149013 Saskatchewan Ltd.	63 Seventh Ave. North Roll No. 505005970	3,204,900	Municipal Public Separate BID TOTAL	67,431.10 20,094.72 0.00 1,025.57 \$88,551.39
101239903 Saskatchewan Ltd.	207 Broadway St. East Roll No. 505100050	282,000	Municipal Public Separate BID TOTAL	5,933.28 1,768.14 0.00 90.24 \$7,791.66
101120424 Saskatchewan Ltd.	110 Broadway St. East Roll No. 515051800	331,000	Municipal Public Separate BID TOTAL	6,964.24 0.00 2,075.37 105.92 \$9,145.53
			Municipal Public Separate BID TOTAL	242,551.23 60,751.59 11,529.59 3,688.99 \$318,521.40