

BYLAW NO. 6 – 2025

A BYLAW of the City of Swift Current, in the Province of Saskatchewan, to fix and levy the annual rate of taxation, the base tax and establish mill rate factors for the year 2025.

THE COUNCIL OF THE CITY OF SWIFT CURRENT, SASKATCHEWAN, IN COUNCIL ASSEMBLED ENACTS AS FOLLOWS:

PART I GENERAL

1. Title

This Bylaw may be cited as the “**Property Tax Bylaw**”.

2. Legislative Authority

2.1 This bylaw has been created pursuant to:

- a) Section 253 of *The Cities Act*, which enables Council the authority to pass a bylaw to impose a tax on all taxable assessments in the City at a uniform rate and for the collection of taxes levied in accordance with *The Education Property Tax Act*;
- b) Section 254(1) of *The Cities Act*, which enables Council the authority to establish classes and sub-classes or property for the purposes of establishing tax rates;
- c) Section 255(1) of *The Cities Act*, which enables Council the authority to pass a bylaw to set mill rate factors for the purpose of establishing the levy for a taxable assessment; and
- d) Section 259(6) of *The Cities Act*, which enables Council the authority to impose a tax with respect to property in addition to any amounts collected as base tax.

2.2 Pursuant to Section 288(7) of *The Education Act, 1995*, mill rate factors established by the municipality cannot be applied to the school tax mill rates.

3. Purpose

The purpose of this Bylaw is to:

- a) establish a tax on all taxable assessments in the City at a uniform rate considered sufficient to raise the amount of taxes required to meet the estimated expenditures and transfers, having regard to estimated revenues from other sources, set out in the budget of the City for 2025; and
- b) establish a uniform base tax for the purposes of capital expenditures for City recreational facilities.
- c) establish classes and sub-classes of property for the purposes of establishing tax rates; and
- d) establish mill rate factors for the purpose of taxation and to apply to the aforementioned mill rate, the mill rate factors that are outlined in this bylaw.

4. Definitions

In this Bylaw and in any resolution of the Council passed pursuant thereof, unless the context otherwise requires, and pursuant to Part III of *The Cities Regulations*, the term or expression:

- a) “**Accommodation**” means land, improvements or both designed and used for or intended to be used as a hotel, motel or similar lodging establishment.
- b) “**Agricultural**” means all land and improvements in the agricultural property class prescribed pursuant to *The Cities Regulations*;
- c) “**Assessment**” means value of property for property tax purposes determined in accordance with legislation.
- d) “**Capital Budget**” means the first year of the Capital Plan as annually approved by Council pursuant to Section 130 of the *Act*.
- e) “**Capital Expenditure(s)**” means an expenditure which has been approved as part of the annual Capital Budget, or by Council Resolution.
- f) “**Capital Plan**” means a plan for a period of not less than five years including the current year, showing the estimated capital cost of and the proposed sources of financing for each capital work year of the plan as approved by Council.
- g) “**City**” means the municipal corporation of the City of Swift Current.

- h) **“Commercial/Industrial”** means all land and improvements in the Commercial and Industrial property class prescribed pursuant to *The Cities Regulations*.
- i) **“Council”** means Council for the City of Swift Current, elected pursuant to the provisions of *The Local Government Elections Act, 2015*, as the governing body of the municipality.
- j) **“Elevator”** means land, improvements or both designed and used for receiving, processing and shipping grains, oilseeds and special forages and licensed by the Canadian Grain Commission or land and improvements used in conjunction with the land and improvements used for the said purpose.
- k) **“Improvements”** means buildings or structures erected or placed on, over, or under the land.
- l) **“Multi-Residential”** means:
 - i. land, improvements or both 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, or in the case of a condominium, and part of a parcel within the meaning of *The Condominium Property Act, 1993*, that is used for a residential purpose; and/or
 - ii. vacant land zoned for multi-residential use.
- m) **“Non-Arable”** means all land and improvements in the non-arable property class prescribed pursuant to *The Cities Regulations*;
- n) **“Pipeline”** means land, improvements or both used in conjunction with a pipeline.
- o) **“Residential”** for the purposes of Part II and Part III means:
 - iii. land with improvements used for or intended to be used for, or in conjunction with, a residential purpose, including residential land and improvements within a condominium plan registered under *The Condominium Property Act, 1993*; and/or
 - iv. vacant land zoned for residential use.
- p) **“Resource”** means:
 - i. land and improvements used or intended to be used for mines or petroleum oil wells and gas wells; or
 - ii. pipeline and other land and improvements used in conjunction with a pipeline.
- q) **“Taxation”** means the imposition and collection of property taxes.

5. Interpretation

- 5.1 Headings are for reference purposes and shall not affect in any way the meaning or interpretation of the provisions of this Bylaw.
- 5.2 Any other words shall, insofar as they are not consistent with this Bylaw, have the same meaning as in *The Cities Act*, *The Cities Regulations* and amendments thereto.
- 5.3 Unless the context otherwise requires, words importing the singular number shall include the plural and vice versa.

PART II MILL RATES

6. Uniform Rate of Taxation

That the uniform rate of taxation to be levied on all taxable assessment in the City of Swift Current, Saskatchewan, for the year 2025 shall be as follows:

	Uniform Mill Rate
General Municipal	11.617 Mills
Chinook School Division No. 211 and Holy Trinity Roman Catholic Separate School Division No. 22	
- Agricultural Property	1.07 Mills
- Residential Property	4.27 Mills
- Commercial/Industrial Property	6.37 Mills
- Resource	7.49 Mills

PART III MILL RATE FACTORS

7. Tax Mill Rate Factors

That the tax mill rate factors shall be as follows:

- a) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Agricultural and Non-Arable classes as approved by *The Cities Act* shall be 2.5789;

- b) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Residential class as approved by *The Cities Act* shall be 0.4531;
- c) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Multi Unit Residential class for multi plex units between 4 and 6 units as approved by *The Cities Act* shall be 0.8609;
- d) THAT the mill rate factor to be utilized in respect to the land, improvements, or both of the High Density Multi Unit Residential sub class as approved by *The Cities Act* shall be 1.3188;
- e) THAT the mill rate factor to be utilized in respect to the land, improvements, or both of the Vacant Multi Unit Residential Land sub class as approved by *The Cities Act* shall be 0.8609;
- f) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Commercial class as approved by *The Cities Act* shall be 1.6778;
- g) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Accommodation sub class as approved by *The Cities Act* shall be 3.7713;
- h) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Vacant Commercial Land sub class as approved by *The Cities Act* shall be 1.6778;
- i) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Industrial class as approved by *The Cities Act* shall be 1.6844;
- j) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Vacant Industrial Land sub class as approved by *The Cities Act* shall be 1.6844;
- k) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Elevator class as approved by *The Cities Act* shall be 2.2778; and
- l) THAT the mill rate factor to be utilized in respect to the land, improvements or both of the Railway and Pipeline class as approved by *The Cities Act* shall be 1.4947.

**PART IV
BASE TAX**

8. Additional Definitions

For the purposes of Part IV of this Bylaw, the following definitions shall apply:

- a) **“Residential”** means:
 - i. land with improvements used for or intended to be used for, or in conjunction with, a residential purpose; and
 - ii. vacant land zoned for residential use.
- b) **“Residential Condominium”** means:
 - i. land with improvements 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, or in the case of a condominium, any part of a parcel within the meaning of *The Condominium Property Act, 1993* that is used for a residential purpose; and
 - ii. vacant land zoned for the use described in clause 8(b)(i).

9. Base Tax

9.1 In accordance with Section 259 of *The Cities Act* the Base Tax shall be applied on the following classes of properties within the City of Swift Current:

Class	Base Tax Amount
Residential	\$820.00 per property
Residential Condominium	\$820.00 per unit

9.2 Where a property is classified within more than one property classification by the City Assessor, the base tax amount will be applied to the residential portion of that property.

10. Recreational Facilities Base Tax

10.1 The purpose of the Recreational Facilities Base Tax is to finance the capital costs of recreational facilities, including the costs of maintenance, renovations, expansion or establishment of new recreation facilities.

- 10.2 In accordance with Section 259 of *The Cities Act* the Recreation Facilities Base Tax shall be \$140.00 and shall be applied to all classes and subclasses of taxable property.
- 10.3 All funds accrued pursuant to Section 10.2 shall be paid into a consolidated account which shall be kept in such a manner that it is possible at all times to determine the identity of the funds, their purpose and the true state.
- 10.4 All monies raised by the Recreational Facilities Base Tax shall not, except by Bylaw or in accordance with this Bylaw, be expended, pledged or applied to a purpose other than that for which the Recreational Facilities Base Tax was established.
- 10.5 Funds raised by the Recreational Facilities Base Tax shall only be used:
 - a) for Capital Expenditures relating to recreational facilities;
 - b) to pay any associated principal and interest costs incurred by the City to borrow money to pay for recreational facilities; or
 - c) to pay any administrative or technical costs reasonably required for, and associated with, the imposition or collection of the Recreational Facilities Base Tax.
- 10.6 Every expenditure made from funds raised through the Recreational Facilities Base Tax shall be authorized by either:
 - a) inclusion in the City's Capital Budget; or
 - b) by a Council Resolution for projects (whether included in the City's Capital Plan or not) which because of their urgent nature cannot follow the normal budgetary practice of the City.

PART V INCENTIVE FOR PAYMENT

11. Discounts

Discounts shall be allowed on all 2025 levies in accordance with the Bylaws of the City of Swift Current.

