

BYLAW NO. 8 – 2025

A BYLAW of the City of Swift Current, in the Province of Saskatchewan, to provide for the exemption from taxation for the 2025 assessment of certain properties.

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 “**Tax Exemption Bylaw**”.

2. Legislative Authority

This bylaw has been created pursuant to Section 262 of *The Cities Act* which enables Council the authority to exempt from taxation in whole or in part any land, improvements or business.

3. Purpose

The purpose of this Bylaw is to provide for the exemption for taxation various charitable organizations and non-profit corporations upon application to the City of Swift Current.

4. Definitions

In this Bylaw and in any resolution of the Council passed pursuant thereof, unless the context otherwise requires, the term or expression:

- a) “**Assessment**” means value of property for property tax purposes determined in accordance with legislation.
- b) “**Charitable Organization**” or “**Non-Profit Corporation**” means a corporation incorporated or continued pursuant to *The Non-profit Corporations Act, 2022*, to carry on activities that are primarily for the benefit of the public and includes a membership corporation that is deemed to be a charitable corporation pursuant to the *Act*.

- c) “**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.
- d) “**Exempt**” or “**Exemption**” means cancellation, in whole or in part, of the taxes levied against a property.
- e) “**Improvements**” means buildings or structures erected or placed on, over, or under the land.
- f) “**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 EXEMPTION FROM TAXATION

6. Properties Exempt

THAT for the year 2025, 100% of the land and improvements assessment of the following properties be exempt from taxation:

- a) Roll No. 505207450-01
101192785 Saskatchewan Ltd
(South West Homes Portion, Prolife portion, and McKerracher Support Services portion)
Lot B, Block 201, Plan 102270440
2150 Walker Street
- b) Roll No. 505023850-01
102114379 Saskatchewan Ltd
(Mennonite Central Committee Furniture Store)
Lot 9/11, Block 46, Plan 2230
417 North Railway Street East

- c) Roll No. 485001700-01
Beveridge Holdings Inc. (Family Resource Centre Portion)
Lot 4, 5 & 6, Block 2, Plan 80SC11266
Lot B, Block 2, Plan 85SC08987
1081 Central Avenue North
- d) Roll No. 505007750-01
Bragg Financial Corporation
(Southwest Newcomer Welcome Centre)
Lot 6, Block 64, Plan K5486
237 Central Avenue North
- e) Roll No. 504923450-01
Canadian Mental Health Association
Lot 20, Block 85, Plan 102015111
176 4th Avenue North West
- f) Roll No. 465201150-01
Dr. Noble Irwin Regional Healthcare Foundation Inc.
(Habitat for Healthcare)
Lot 2, Block C, Plan 101898074
2051 Saskatchewan Drive
- g) Roll No. 505012300-01
East Side Church of God
Lot 23, Block 49, Plan 98SC16073
55 1st Avenue North East
- h) Roll No. 504814450-01
Eliminators Car Club
Lot 19/22 INC, Block 5, Plan DV1839
1255 North Railway Street West
- i) Roll No. 485200100-01
Elmwood Golf Club Inc.
Block D, Plan 81SC02414
2015 Hillcrest Drive
- j) Roll No. 505010550-01
Fresh Start Program Inc.
Lot 12, Block 64, Plan K5486
214 1st Avenue North East
- k) Roll No. 505002500-01
Mennonite Central Committee Saskatchewan
Lot 17, Block 66, Plan K5486
148 1st Ave North West

- l) Roll No. 504922800-01
Natural Wonders Early Learning Centre Inc.
(Natural Wonders Early Learning Centre Portion Only)
Lot 13/15, Block 86, Plan K5486
406 Cheadle Street West

- m) Roll No. 504923000-01
Natural Wonders Early Learning Centre Inc.
Lot 11, Block 85, Plan K5486
102 4th Avenue North West

- n) Roll No. 505120100-01
Natural Wonders Early Learning Centre Inc.
Lot 21, Block 19, Plan 99SC02575
600 Chaplin Street East

- o) Roll No. 505204050-01
Natural Wonders Early Learning Centre Inc.
Lot 9/10, Block C, Plan ED3801
1465 Winnie Street East

- p) Roll No. 504911200-01
Pioneer Co-operative Association Limited
(SARCAN Recycling Depot)
Lots 16 - 25, Block G, Plan D5431
995 Cheadle Street West

- q) Roll No. 504815000-01
Saskatchewan Abilities Council Inc.
Lots 9 - 15, Block 7, Plan DV1839
1551 North Railway Street West

- r) Roll No. 504926000-01
Saskatchewan Property Management Corporation
(Sask. Abilities Council Portion Only)
Block 68A, Plan 74SC08726
350 Cheadle Street West

- s) Roll No. 504806600-01
SeaBrook Holdings Inc.
(Sask. Abilities Council Portion Only)
Lots 5 - 6, Block 10, Plan EA1556
1505 Chaplin Street West

- t) Roll No. 505012450-01
Society for the Prevention of Cruelty to Animals Swift Current
(SPCA Used Book Store)
Lot 5, Block 49, Plan 2230
37 – 1st Avenue North East
- u) Roll No. 515202900-01
Society for the Prevention of Cruelty to Animals
Block 1, Plan 79SC05303
2101 Knight Crescent
- v) Roll No. 505007800-01
Southwest Cultural Development Group Inc.
Lot 7, Block 64, Plan K5486
227 Central Avenue North
- w) Roll No. 505015200-01
Southwest Youth Emergency Shelter Inc.
Lot 9, Block 76, Plan K5486
311 2nd Avenue North East
- x) Roll No. 505015250-01
Southwest Youth Emergency Shelter Inc.
Lot 10, Block 76, Plan K5486
205 Herbert Street East
- y) Roll No. 504701500-01
Swift Current Aerie #1728, Fraternal Order of Eagles
Lot 1, Block B, Plan 62SC01510
(Partial Exemption Only)
1910 South Service Road West
- z) Roll No. 505107250-01
Swift Current Child Care Society
Lot 1-2, Block 13, Plan G2539
287 13th Avenue North East
- aa) Roll No. 505012400-01
Swift Current Community Youth Initiative Inc. (The Centre)
Lot 24, Block 49, Plan 98SC16073
43 1st Avenue North East
- bb) Roll No. 505002600-01
Swift Current Lodge No 26 AF and AM GRS
Lots 19 - 20, Block 66, Plan K5486
106 Chaplin Street West

