

BYLAW NO. 2078

**A BYLAW OF THE CITY OF NORTH BATTLEFORD
TO AUTHORIZE THE LEVYING OF A BASE TAX FOR
THE FUNDING OF THE UNDERGROUND PIPE AND
ASPHALT REPLACEMENT PROGRAM FOR THE
SAID CITY FOR THE YEAR 2019.**

WHEREAS Section 259 of *The Cities Act* provides authority for the Council to establish a base tax in the urban municipality,

NOW THEREFORE the Council of the City of North Battleford, in the Province of Saskatchewan, in open meeting assembled, hereby enacts as follows:

1. The purpose of this bylaw is to determine a method of calculating base tax in order to fund the Underground Pipe and Asphalt Replacement (UPAR) Program.
2. In this bylaw:
 - “frontage” means the side of the site abutting a street, and in the case of a corner site, the shorter of the sides.
 - “equivalent frontage” means an adjusted frontage calculation equivalent to that of a regular rectangular shaped lot.
 - “irregular shaped lot” means a lot that is not rectangular.
3. That for the year 2019 there shall be levied a base tax in the amount of \$4.36 per frontage measurement assigned to each property, whether it be actual frontage or an equivalent frontage value.
4. The base tax levied with respect to the commercial and industrial class, elevators subclass, and railway right of ways and pipeline with improvements be assessed using actual frontage basis.
5. The base tax levied with respect to condominium residential subclass and multi-unit residential class be assessed using actual frontage divided by the number of units to determine individual frontage measurements to which the levy will be applied.
6. The base tax levied with respect to the residential class with improvements considered rectangular will be assessed using actual frontage measurements.
7. The base tax levied with respect to the residential class with improvements considered as irregularly shaped will be assessed using an equivalent frontage calculation.

8. The base tax levied for 2019 with respect to those residential type acreage properties that receive minimal services will be assessed using a predetermined measurement of 100 feet frontage.
9. The following properties will not be assessed a base tax levy:
 - properties classified as agricultural, non-agricultural and other vacant residential
 - properties exempt from taxation per *The Cities Act*
 - properties that have been levied Local Improvement special assessments in the year 2010 or later
10. The base tax levied in 2019 will be solely used to fund the Underground Pipe and Asphalt Replacement (UPAR) Program and any excess revenue will be carried forward to be strictly used to fund the following year UPAR Program.
11. That the due dates and penalties be as outlined in Bylaw No. 1994 or any subsequent amendments to this aforementioned bylaw of the City of North Battleford.
12. This Bylaw shall come into force and take effect on the date of the final passing thereof.

INTRODUCED AND READ A FIRST TIME THIS 24TH DAY OF JUNE, A.D. 2019.
READ A SECOND TIME THIS 24TH DAY OF JUNE, A.D. 2019.
READ A THIRD TIME AND PASSED THIS 24TH DAY OF JUNE, A.D. 2019.

"Ryan Bater"
MAYOR

"Debbie Wohlberg"
CITY CLERK