

Council Chambers  
City Hall, Saskatoon, Sask.  
Monday, May 7, 2007  
at 3:52 p.m.

## **MINUTES OF SPECIAL MEETING OF CITY COUNCIL**

**PRESENT:** His Worship the Mayor, in the Chair;  
Councillors Clark, Dubois, Heidt, Hill, Lorje, Neault, Paulsen,  
Penner, and Pringle;  
City Solicitor Dust;  
General Manager, Community Services Gauthier;  
General Manager, Corporate Services Bilanski;  
General Manager, Fire and Protective Services Bentley;  
General Manager, Infrastructure Services Totland;  
City Clerk Mann; and  
Council Assistant Mitchener.

### **ADMINISTRATIVE REPORT NO. 11-2007**

#### **Section B – CORPORATE SERVICES**

##### **B1) City of Saskatoon - 2007 Operating Budget Tax Levy and Mill Rate Factors Bylaws (File Nos. 1704-1 and 1905-5)**

- RECOMMENDATION:**
- 1) that City Council consider Bylaw 8603, The Tax Levy Authorization Bylaw, 2007;
  - 2) that City Council consider Bylaw 8602, The Mill Rate Factors Bylaw, 2007;
  - 3) that the phase-in of taxes resulting from the 2005 reassessment continue, as planned, for commercial and industrial properties;
  - 4) that the previously approved 10-year tax shift continue as planned; and,
  - 5) that the appeal contingency established for the 2005 provincial reassessment be removed for the commercial and industrial properties.

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**BACKGROUND**

On April 16, 2007, City Council passed its 2007 budget resolutions, establishing the uniform mill rate requirements for the City and the Library. The Saskatoon Catholic Schools Board of Education approved its budget on December 5, 2006, and the Public School Board finalized its budget on May 1, 2007. Both have forwarded their 2007 uniform mill rate requirements to the City (Attachments 1 and 2). Based on these approvals, and other tax policy decisions previously approved by City Council (described in other sections of the report), your Administration has prepared the bylaws necessary to implement the 2007 tax levy.

**REPORT**

The 2007 tax levy includes the budget requirements for each taxing authority, as well as the seventh year effects of the 10-year tax shift. In addition, the Provincial Government is again providing an Education Tax Credit (ET) for 2007. For all classes, with the exception of agricultural land, the credit has increased from the 2006 rate of 8% to 10% of the 2007 School portion of the tax bill. The cap of \$2,500 for commercial and multi-residential properties and the credit for agricultural land at 38% remain unchanged.

The following tables, beginning with the 2006 tax levy build to the 2007 tax levy in dollars and percentage increased by property class for a property with a 2007 fair value assessment of \$100,000. The last column provides effective tax rates (ETRs) for each property class.

**Residential and Condominium**

	2006 taxes	budget	shift	ET cr	2007 taxes	% change		ETR	
						budget	shift	2006	2007
Municipal	777	37	11		825	4.76%	1.40%		
Library	89	2	1		92	1.90%	1.40%		
Schools	1,103	31	15		1,149	2.82%	1.40%		
Taxes before ET cr	1,969				2,066			1.969%	2.066%
ET credit	(88)			(27)	(115)				
Taxes owing	1,881				1,951			1.881%	1.951%
Change per 100,000 assessment		70	27	(27)	71				
% increase, 2007 compared to 2006 taxes owing before Education Tax Cr					4.92%				
% increase, 2007 compared to 2006 taxes owing after Education Tax Cr					3.72%				

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**Multi-Unit Residential**

	2006 taxes	budget	shift	ET cr	2007 taxes	% change		ETR	
						budget	shift	2006	2007
Municipal	1,096	48	(67)		<b>1,077</b>	4.76%	-6.12%		
Library	126	2	(8)		<b>120</b>	1.90%	-6.12%		
Schools	<u>1,554</u>	41	(95)		<b>1,500</b>	2.82%	-6.12%		
Taxes before ET cr	2,775				<b>2,697</b>			2.775%	2.697%
ET credit	<u>(124)</u>			(26)	<b>(150)</b>				
Taxes owing	2,651				<b>2,547</b>			2.651%	2.547%
Change per 100,000 assessment		<b>91</b>	<b>(170)</b>	<b>(26)</b>	<b>(104)</b>				
% decrease, 2007 compared to 2006 taxes owing before Education Tax Cr					<b>-2.81%</b>				
% decrease, 2007 compared to 2006 taxes owing after Education Tax cr					<b>-3.91%</b>				

**Commercial and Industrial**

	2006 taxes	contingency	budget	shift	ET cr	2007 taxes	% change			ETR	
							contingency	budget	shift	2006	2007
Municipal	1,534	(16)	70	(18)		<b>1,570</b>	-1.04%	4.76%	-1.18%		
Library	176	(1)	3	(2)		<b>176</b>	-0.57%	1.90%	-1.18%		
Schools	<u>2,152</u>		59	(25)		<b>2,186</b>		2.82%	-1.18%		
Taxes before ET cr	3,862					<b>3,932</b>				3.862%	3.932%
ET credit	<u>(172)</u>				(46)	<b>(219)</b>					
Taxes owing	3,690					<b>3,714</b>				3.690%	3.714%
Change per 100,000 assessment		<b>(17)</b>	<b>132</b>	<b>(45)</b>	<b>(46)</b>	<b>24</b>					
% increase, 2007 compared to 2006 taxes owing before Education Tax Cr						<b>1.82%</b>					
% increase, 2007 compared to 2006 taxes owing after Education Tax Cr						<b>0.65%</b>					

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Bylaw 8603 – The Tax Levy Authorization Bylaw, 2007

The Tax Levy Authorization Bylaw, 2007 is attached for consideration (Attachment 3). The Bylaw sets the Uniform Mill Rates established by each taxing authority. The table below indicates the uniform mill rate required for each taxing authority.

<b>Uniform Mill Rates</b>	<b>2006 UMR Uniform Mill Rate</b>	<b>2007 UMR Uniform Mill Rate</b>
Schools	17.5800	18.0700
City	12.4469	12.9780
Library	1.4325	1.4538
<b>Total</b>	<b>31.4594</b>	<b>32.5018</b>

Bylaw 8602 – The Mill Rate Factors Bylaw, 2006

Mill rate factors are required to balance the uniform levy between property classes. These factors are adjusted annually to reflect changes in the mix of assessment by property class and the impact of natural growth in assessment roll.

In addition, the mill rate factors are used to effect the existing Council tax policy that is shifting taxes from the commercial and multi-unit residential property rate classes to residential and condominium rate classes over a 10-year period. At the conclusion of that period the commercial effective tax rate, excluding any contingency funding, would be 1.75 times the residential and condominium rate, while multi-unit residential property will be at the same rate as residential and condominium properties. 2007 is the seventh year of the ten-year tax shift.

Council, through its 2005 tax policy decisions, had agreed to establish contingencies in all classes of property for potential losses due to assessment appeals. Contingencies had been eliminated from the 2006 tax levy for all classes other than commercial and industrial. The remaining contingency for the commercial class (approximately \$400,000) has been eliminated from the tax base for 2007 by agreement with the Saskatoon Combined Business Group,

<b>Property Class</b>	<b>2006 Mill Rate Factor</b>	<b>2007 Mill Rate Factor</b>
Residential	0.8940	0.9081
Condominium	0.8940	0.9081
Multi-unit Residential	1.2605	1.1855
Commercial & Industrial	1.2337	1.2142
Privately-owned light aircraft hanger	0.6258	0.6357

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The Mill Rate Factors Bylaw, 2007 is attached (Attachment 4) for consideration.

**The Municipal Tax Phase-In Plan**

At its meeting held on February 21, 2005, City Council resolved that the tax shifts resulting from the reassessment (increases and decreases) be phased-in for the residential, condominium and multi-residential property classes over two years (50% in 2005 and 50% in 2006). For these classes of property, the phase-in is complete with the 2006 levy.

For commercial and industrial properties, the phase-in, by agreement with the Saskatoon Combined Business Group, is over a four-year period. The reassessment changes were phased-in at a rate of 15% in 2005 and 20% in 2006. In 2007, an additional 30% will be phased-in with the remaining 35% in 2008.

**PUBLIC NOTICE**

Public Notice, pursuant to Section 3 of Policy No. C01-021, Public Notice Policy, is not required.

**ATTACHMENTS**

1. Copy of email dated December 5, 2006, from Dr. Donald Lloyd, Superintendent, Administrative Services, Board of Education of St. Paul's RCSSD #20.
2. Letter dated May 1, 2007, from Garry Benning, Superintendent of Finance and Administration, Saskatoon Public School Division.
3. Proposed Bylaw 8603 (The Tax Levy Authorization Bylaw, 2007).
4. Proposed Bylaw 8602 (The Mill Rate Factors Bylaw, 2007).

*Moved by Councillor Penner, Seconded by Councillor Dubois,*

*THAT the recommendation be adopted.*

*CARRIED.*

**LEGISLATIVE REPORT NO. 7-2007**

**Section B – OFFICE OF THE CITY SOLICITOR**

- B1) 2007 Budget Approval Business Improvement Districts  
(File No. CK. 1680-2)**
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**RECOMMENDATION:** that City Council consider Bylaw Nos. 8604, 8605, 8606, and 8607.

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City Council at its meeting on April 16, 2007, approved the 2007 budget estimates from the Downtown Business Improvement District, the Broadway Business Improvement District, the Riversdale Business Improvement District and the Sutherland Business Improvement District. Council instructed that our Office prepare the 2007 Business Improvement District Levy Bylaws for its consideration.

We are pleased to submit for Council's consideration the following bylaws:

- (a) Bylaw No. 8604 - The Broadway Business Improvement District Levy Bylaw, 2007;
- (b) Bylaw No. 8605 - The Downtown Business Improvement District Levy Bylaw, 2007;
- (c) Bylaw No. 8606 -The Riversdale Business Improvement District Levy Bylaw, 2007; and
- (d) Bylaw No. 8607 - The Sutherland Business Improvement District Levy Bylaw, 2007.

The rate specified in each bylaw is sufficient to raise the funds necessary to meet the budget estimates approved with respect to each business improvement district.

**PUBLIC NOTICE**

Public Notice pursuant to Section 3 of Policy No. C01-021, Public Notice Policy, is not required.

**ATTACHMENT**

1. Proposed Bylaw Nos. 8604, 8605, 8606, and 8607.

*Moved by Councillor Penner, Seconded by Councillor Dubois,*

*THAT the recommendation be adopted.*

*CARRIED.*

**INTRODUCTION AND CONSIDERATION OF BYLAWS**

**Bylaw 8602**

Moved by Councillor Pringle, seconded by Councillor Penner,

THAT permission be granted to introduce Bylaw No. 8602, being “The Mill Rate Factors Bylaw, 2007”, and to give same its first reading.

CARRIED.

The bylaw was then read a first time.

Moved by Councillor Pringle, seconded by Councillor Dubois,

THAT Bylaw No. 8602 be now read a second time.

CARRIED.

The bylaw was then read a second time.

Moved by Councillor Pringle, Seconded by Councillor Heidt,

THAT Council go into Committee of the Whole to consider Bylaw No. 8602.

CARRIED.

Council went into Committee of the Whole with Councillor Pringle in the Chair.

Committee arose.

Councillor Pringle, Chair of the Committee of the Whole, made the following report:

That while in Committee of the Whole, Bylaw No. 8602 was considered clause by clause and approved.

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Moved by Councillor Pringle, Seconded by Councillor Lorje,

THAT the report of the Committee of the Whole be adopted.

CARRIED.

Moved by Councillor Pringle, Seconded by Councillor Hill,

THAT permission be granted to have Bylaw No. 8602 read a third time at this meeting.

CARRIED UNANIMOUSLY.

Moved by Councillor Pringle, Seconded by Councillor Paulsen,

THAT Bylaw No. 8602 be now read a third time, that the bylaw be passed and the Mayor and the City Clerk be authorized to sign same and attach the corporate seal thereto.

CARRIED.

**Bylaw 8603**

Moved by Councillor Pringle, seconded by Councillor Penner,

THAT permission be granted to introduce Bylaw No. 8603, being “The Tax Levy Authorization Bylaw, 2007”, and to give same its first reading.

CARRIED.

The bylaw was then read a first time.

Moved by Councillor Pringle, seconded by Councillor Dubois,

THAT Bylaw No. 8603 be now read a second time.

CARRIED.

The bylaw was then read a second time.

Moved by Councillor Pringle, Seconded by Councillor Heidt,

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THAT Council go into Committee of the Whole to consider Bylaw No. 8603.

CARRIED.

Council went into Committee of the Whole with Councillor Pringle in the Chair.

Committee arose.

Councillor Pringle, Chair of the Committee of the Whole, made the following report:

That while in Committee of the Whole, Bylaw No. 8603 was considered clause by clause and approved.

Moved by Councillor Pringle, Seconded by Councillor Lorje,

THAT the report of the Committee of the Whole be adopted.

CARRIED.

Moved by Councillor Pringle, Seconded by Councillor Hill,

THAT permission be granted to have Bylaw No. 8603 read a third time at this meeting.

CARRIED UNANIMOUSLY.

Moved by Councillor Pringle, Seconded by Councillor Paulsen,

THAT Bylaw No. 8603 be now read a third time, that the bylaw be passed and the Mayor and the City Clerk be authorized to sign same and attach the corporate seal thereto.

CARRIED

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**Bylaw 8604**

Moved by Councillor Pringle, seconded by Councillor Penner,

THAT permission be granted to introduce Bylaw No. 8604, being “The Broadway Business Improvement District Levy Bylaw, 2007”, and to give same its first reading.

CARRIED.

The bylaw was then read a first time.

Moved by Councillor Pringle, seconded by Councillor Dubois,

THAT Bylaw No. 8604 be now read a second time.

CARRIED.

The bylaw was then read a second time.

Moved by Councillor Pringle, Seconded by Councillor Heidt,

THAT Council go into Committee of the Whole to consider Bylaw No. 8604.

CARRIED.

Council went into Committee of the Whole with Councillor Pringle in the Chair.

Committee arose.

Councillor Pringle, Chair of the Committee of the Whole, made the following report:

That while in Committee of the Whole, Bylaw No. 8604 was considered clause by clause and approved.

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Moved by Councillor Pringle, Seconded by Councillor Lorje,

THAT the report of the Committee of the Whole be adopted.

CARRIED.

Moved by Councillor Pringle, Seconded by Councillor Hill,

THAT permission be granted to have Bylaw No. 8604 read a third time at this meeting.

CARRIED UNANIMOUSLY.

Moved by Councillor Pringle, Seconded by Councillor Paulsen,

THAT Bylaw No. 8604 be now read a third time, that the bylaw be passed and the Mayor and the City Clerk be authorized to sign same and attach the corporate seal thereto.

CARRIED

**Bylaw 8605**

Moved by Councillor Pringle, seconded by Councillor Penner,

THAT permission be granted to introduce Bylaw No. 8605, being “The Downtown Business Improvement District Levy Bylaw, 2007”, and to give same its first reading.

CARRIED.

The bylaw was then read a first time.

Moved by Councillor Pringle, seconded by Councillor Dubois,

THAT Bylaw No. 8605 be now read a second time.

CARRIED.

The bylaw was then read a second time.

Moved by Councillor Pringle, Seconded by Councillor Heidt,

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THAT Council go into Committee of the Whole to consider Bylaw No. 8605.

*CARRIED.*

Council went into Committee of the Whole with Councillor Pringle in the Chair.

Committee arose.

Councillor Pringle, Chair of the Committee of the Whole, made the following report:

That while in Committee of the Whole, Bylaw No. 8605 was considered clause by clause and approved.

Moved by Councillor Pringle, Seconded by Councillor Lorje,

THAT the report of the Committee of the Whole be adopted.

*CARRIED.*

Moved by Councillor Pringle, Seconded by Councillor Hill,

THAT permission be granted to have Bylaw No. 8605 read a third time at this meeting.

*CARRIED UNANIMOUSLY.*

Moved by Councillor Pringle, Seconded by Councillor Paulsen,

THAT Bylaw No. 8605 be now read a third time, that the bylaw be passed and the Mayor and the City Clerk be authorized to sign same and attach the corporate seal thereto.

*CARRIED*

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**Bylaw 8606**

Moved by Councillor Pringle, seconded by Councillor Penner,

THAT permission be granted to introduce Bylaw No. 8606, being “The Riversdale Business Improvement District Levy Bylaw, 2007”, and to give same its first reading.

CARRIED.

The bylaw was then read a first time.

Moved by Councillor Pringle, seconded by Councillor Dubois,

THAT Bylaw No. 8606 be now read a second time.

CARRIED.

The bylaw was then read a second time.

Moved by Councillor Pringle, Seconded by Councillor Heidt,

THAT Council go into Committee of the Whole to consider Bylaw No. 8606.

CARRIED.

Council went into Committee of the Whole with Councillor Pringle in the Chair.

Committee arose.

Councillor Pringle, Chair of the Committee of the Whole, made the following report:

That while in Committee of the Whole, Bylaw No. 8606 was considered clause by clause and approved.

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Moved by Councillor Pringle, Seconded by Councillor Lorje,

THAT the report of the Committee of the Whole be adopted.

CARRIED.

Moved by Councillor Pringle, Seconded by Councillor Hill,

THAT permission be granted to have Bylaw No. 8606 read a third time at this meeting.

CARRIED UNANIMOUSLY.

Moved by Councillor Pringle, Seconded by Councillor Paulsen,

THAT Bylaw No. 8606 be now read a third time, that the bylaw be passed and the Mayor and the City Clerk be authorized to sign same and attach the corporate seal thereto.

*CARRIED*

**Bylaw 8607**

Moved by Councillor Pringle, seconded by Councillor Penner,

THAT permission be granted to introduce Bylaw No. 8607, being “The Sutherland Business Improvement District, 2007”, and to give same its first reading.

CARRIED.

The bylaw was then read a first time.

Moved by Councillor Pringle, seconded by Councillor Dubois,

THAT Bylaw No. 8607 be now read a second time.

CARRIED.

The bylaw was then read a second time.

Moved by Councillor Pringle, Seconded by Councillor Heidt,

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THAT Council go into Committee of the Whole to consider Bylaw No. 8607.

CARRIED.

Council went into Committee of the Whole with Councillor Pringle in the Chair.

Committee arose.

Councillor Pringle, Chair of the Committee of the Whole, made the following report:

That while in Committee of the Whole, Bylaw No. 8607 was considered clause by clause and approved.

Moved by Councillor Pringle, Seconded by Councillor Lorje,

THAT the report of the Committee of the Whole be adopted.

CARRIED.

Moved by Councillor Pringle, Seconded by Councillor Hill,

THAT permission be granted to have Bylaw No. 8607 read a third time at this meeting.

CARRIED UNANIMOUSLY.

Moved by Councillor Pringle, Seconded by Councillor Paulsen,

THAT Bylaw No. 8607 be now read a third time, that the bylaw be passed and the Mayor and the City Clerk be authorized to sign same and attach the corporate seal thereto.

CARRIED

*The meeting adjourned at 3:55 p.m.*

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Mayor

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City Clerk