



# Comparative Use of Phase-in Over the Last Three Legislated Assessment Cycles

 <b>City of Saskatoon</b>	<b>Residential Tax Class</b>	<b>Commercial Tax Class</b>
<b>2013</b>	4-year	4-year
<b>2017</b>	2-year	4-year
<b>2021</b>	No phase-in used	2-year
<b>2025</b>	To be determined in fall 2024	

 <b>REGINA</b>	<b>Residential Tax Class</b>	<b>Commercial Tax Class</b>
<b>2013</b>	No phase-in used	3-year
<b>2017</b>	No phase-in used	3-year
<b>2021</b>	No phase-in used	3-year

Currently, the cities of Prince Albert and Swift Current do not use phase-in for the purpose of distributing the property tax load following a reassessment cycle.

**City of Saskatoon: June 2024**