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**April 25, 2017**  
**FOR IMMEDIATE RELEASE**

At the April 24, 2017 Regular Council meeting, Meadow Lake City Council adopted the 2017 tax rates and long term care levy bylaws. As set out in the 2017 budget, the tax rate bylaw includes a 2% overall increase to municipal taxes. The education mill rates include an overall increase of 16.8% to the education portion of property taxes. The long term care levy amount has been left unchanged from the previous year.

**Education Tax Rates**

Education tax rates are set by the provincial government, but are collected by municipalities. The overall provincial increase to school taxes is 9.8%. Since assessments in Meadow Lake increased more than the provincial average, school taxes have also increased more than the provincial average. Prior to 2017, education mill rates had been unchanged since 2013.

**Reassessment / Revaluation**

Every four years, all properties in Saskatchewan are reassessed in what is known as a revaluation year. The last revaluation was in 2013, when properties were assessed at their market values as of January 1, 2011. For the 2017 revaluation, all properties are assessed to their market values as at January 1, 2015. In addition, in 2017 the province updated the Percentage of Value for residential properties from 70% to 80%. Commercial properties continue to be taxed at 100%.

In Meadow Lake, the overall taxable assessments increased by roughly 47% from the previous year. The majority of the increase was caused by the reassessment changes, although some increase is also due to new construction. The increase was higher for the commercial class than the residential class, which lessens the impact of the increase of taxable residential assessment from 70% to 80%. Due to the increase in assessments, the uniform mill rate was decreased by roughly 40% from the previous year. Overall, municipal taxes were increased by 2%, although the specific amounts of the tax increases will vary from property to property.

Council is not able to impact education taxes or assessment changes due to revaluation through their tax policy. Property owners with a lower than average assessment increase may see a decrease in their property taxes, while those with a higher than average assessment increase will likely see an increase to their taxes. Council has limited ability to adjust for these changes - although the implementation of a higher base tax does mitigate some of the impact of extreme changes in assessment.

Assessments may be appealed until the deadline of May 16th.

**Long Term Care Levy**

The Long Term Care Levy has been in place since 2013 to fund the City's contribution to the new long term care facility that will be built in Meadow Lake. The levy is seen as a 'per family' charge for the capital costs of the new facility. The funds brought in through the long term care levy are placed in a reserve account and can only be used for this specific project. There is currently \$831,500 in reserve and it is expected that there will be \$1,073,500 in reserve by the end of 2017. The 2017 rate has once again been set at \$125 per residence or unit.

**Tax Rates**

In 2015 City Council created a Property Taxation policy. The policy was slightly amended at the April 24th meeting, although it still follows the same general principles originally adopted by Council. The 2017 tax rate bylaw follows this

policy in determining how the revenue required for operating and capital expenses is distributed amongst the different property classifications and property owners.

Through the 2017 tax rates, Council looks to create a fair and equitable program in the following ways:

- Increase the base tax charged to all property classifications to 37% of the levy, which for 2017 is \$869.83. This is the next step towards the base tax making up 40% of the total municipal levy, a goal that is expected to be reached in 2018. The foundation of a base tax is that all properties receive or have access to certain services and as such, should pay equally for these services. A base tax also adds a greater level of stability to tax rates during revaluation years where property assessments may shift dramatically.
- Since Hotel/Motel properties are no different than other Commercial properties in terms of services consumed, they should have the same mill rate and mill rate adjustment factors. This is being phased in and will be fully implemented by 2018.
- Move towards a more equitable system of taxation where one class of properties is not being subsidized by another by having the ratio of the residential levy and the residential taxable assessment at 95% in 2017 and future years. In 2014, the ration was at 85%, and Council has worked through the property tax policy to reduce the difference between assessment and taxation each year.
- Multiunit mill rates will be set so that the levy for multi-unit residential properties be equal to the ratio of the multi-unit assessment to the residential class as a whole. For 2017, the multi-unit class makes up 8.13% of the residential assessment, and so it will pay 8.13% of the residential levy.

Property owners may contact City Hall at 306-236-3622 or [cityhall@meadowlake.ca](mailto:cityhall@meadowlake.ca) to find out what the impact of the 2017 tax rates will be for their property.

If you require further information on this matter, please contact Mayor, Gary Vidal at 306-236-4451 or City Manager, Diana Burton at 306-236-0206.