

strategy⁺
plus



**North
Battleford**

Saskatchewan Relative Property Tax Comparisons

North Battleford Presentation

June 1, 2011

Submitted by

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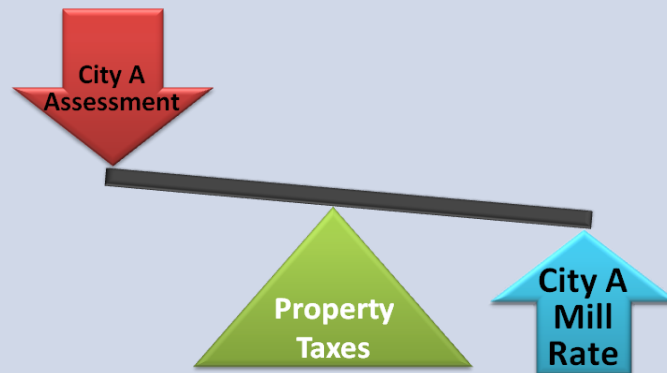
SK Relative Property Tax Comparisons Review

- SK Relative Property Taxation Comparisons Project Objective
- List of Sampled Property Comparisons
- Conventional Residential Property Tax Comparisons
- Conventional Property Tax Comparisons
- Sampled Residential Property Type Comparisons Type 1
- Sampled Commercial & Industrial Property Comparisons
 - Coffee Shop and Large Retail Outlet

Saskatchewan Relative Property Tax Comparisons Project

- SK Relative Property Tax Comparisons project to provide an overview of the effective taxes on a given property relative to a similar property in other major SK centres
- Property age, lot and building size, condition, location, and market is different from community to community
- Assessments vary and a higher assessment in one market with a lower mill rate may equate to the same level of property taxes on a similar property in another market with a lower assessment and higher mill rate

Assessment and Mill Rate Relationship for Property Taxation



Selected Saskatchewan Cities

- Featured Communities
 - The City of North Battleford
 - The City of Saskatoon
 - The City of Regina
 - The City of Prince Albert
 - The City of Moose Jaw
 - The City of Yorkton
 - The City of Swift Current
 - The City of Estevan



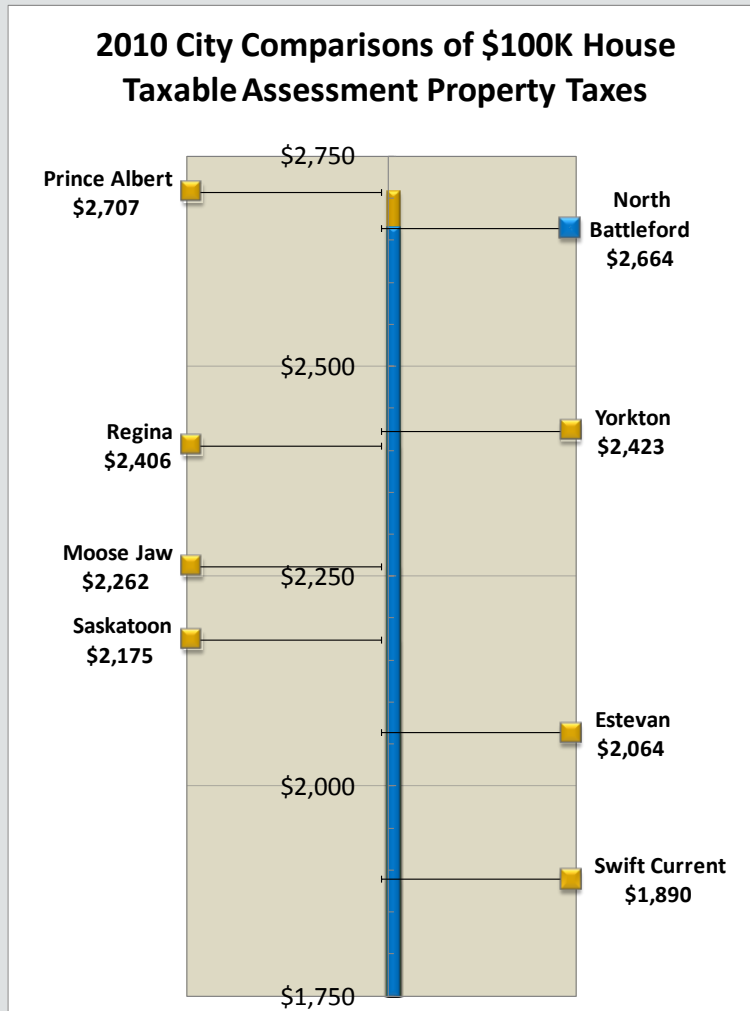
Selected Sample Property Comparisons

Selected Property Types for Relative Comparisons

Sample Residential	Sample Commercial	Sample Industrial
<ul style="list-style-type: none"> • House Type 1 <ul style="list-style-type: none"> ○ Newer 1,000 - 1,200 sq. ft. with 2 car attached garage • House Type 2 <ul style="list-style-type: none"> ○ 1960s 900 - 1,100 sq. ft. strong value location • House Type 3 <ul style="list-style-type: none"> ○ 1960s 900 - 1,100 sq. ft. less value location 	<ul style="list-style-type: none"> • Larger Retail Store; <ul style="list-style-type: none"> ○ Wal-Mart • Coffee Shop <ul style="list-style-type: none"> ○ Tim Hortons or Robin's Donuts • Automobile Dealership <ul style="list-style-type: none"> ○ Car dealer with full services and auto body shop 	<ul style="list-style-type: none"> • Agricultural Implement Dealer • Two Bay Auto Body Shop • Parts Supply Outlet 1 <ul style="list-style-type: none"> ○ NAPA • Parts Supply Outlet 2 <ul style="list-style-type: none"> ○ Fastenal
<ul style="list-style-type: none"> • 3 Properties with \$100,000 Taxable Assessment 	<ul style="list-style-type: none"> • 3 Properties with \$100,000 Taxable Assessment 	<ul style="list-style-type: none"> • 3 Properties with \$100,000 Taxable Assessment
<p>Additional Sample Residential Properties</p>		
<ul style="list-style-type: none"> • Cathedral Shaped Houses • Bungalow Houses with detached garage • Bungalow Houses without garages • Bi-Level Houses with garage • Bi-Level Houses without garage • Two Storey Houses with single bay garage • Two Storey Houses with double bay garage 		

Conventional Residential Property Tax Comparisons

2010 Taxes on Generic \$100,000 Taxable Assessment House



City	Total Property Tax	Rank
Swift Current	\$1,889.50	1
Estevan	\$2,063.70	2
Saskatoon	\$2,174.68	3
Moose Jaw	\$2,261.98	4
Regina	\$2,405.70	5
Yorkton	\$2,423.01	6
North Battleford	\$2,663.99	7
Prince Albert	\$2,706.97	8
Average	\$2,323.69	

Source: Calculation based on data from Various Municipalities

Comparisons of 4 Sampled Residential Properties - \$100,000 Taxable Assessment

Images of 4 Sample \$100,000 Taxable Assessment Houses in Select Cities

North Battleford Neighbourhood: Killdeer Park

2503 Cardinal Crescent



Taxable Assessment: \$99,470 - Taxed For 2010: \$2,652.36

Year Built: 1984 Size: 1,180 sq ft.

Yorkton Neighbourhood: N/A

210 Seventh Ave. N



Taxable Assessment: \$101,220 - Taxed For 2010: \$2,441.64

Year Built: 1988 Size: 1,540 sq ft.

Regina Neighbourhood: Walsh Acres

827 McCarthy Boulevard



Taxable Assessment: \$101,900 - Taxed For 2010: \$2,451.39

Year Built: 1973 Size: 1,236 sq ft.

Saskatoon Neighbourhood: College Park

131 Spinks Drive



Taxable Assessment: \$102,620 - Taxed For 2010: \$2,231.66

Year Built: 1972 Size: 768 sq ft.

Comparisons of Sampled Properties - \$100,000 Taxable Assessment

2010 Sample \$100,000 Taxable Assessment Comparisons with a Fair Amount of Variance in Building Conditions

Property Class Compared to 8 City Sampled Average		Building Square Feet			Year Built			Total Property Taxes			Total Property Taxes per square foot		
		Ave	North Battleford	NB to Ave	Ave	NB	NB to Ave	Ave	NB	NB to Ave	Ave	NB	NB to Ave
Residential	Res Prop 1	1,130	1,628	30.6%	1973	1976	3 Yrs Newer	\$2,166	\$2,702	19.8%	\$1.96	\$1.66	-17.8%
Residential	Res Prop 2	1,130	1,269	10.9%	1973	1983	10 Yrs Newer	\$2,166	\$2,631	17.7%	\$1.96	\$2.07	5.7%
Residential	Res Prop 3	1,130	1,180	4.2%	1973	1984	11 Yrs Newer	\$2,166	\$2,652	18.3%	\$1.96	\$2.25	13.0%
Commercial	Comm Prop 1	3,546	3,926	9.7%	1961	1963	2 Yrs Newer	\$3,560	\$4,611	22.8%	\$1.21	\$1.17	-3.0%
Commercial	Comm Prop 2	3,546	3,459	-2.5%	1961	1955	-6 Yrs Older	\$3,560	\$4,750	25.1%	\$1.21	\$1.37	11.9%
Commercial	Comm Prop 3	3,546	9,204	61.5%	1961	1955, 67'	-6 Yrs Older	\$3,560	\$4,971	28.4%	\$1.21	\$0.54	-124.0%
Industrial	Ind Prop 1	4,561	3,776	-20.8%	1972	1981, 2001	9 Yrs Newer	\$3,525	\$5,153	31.6%	\$0.95	\$1.36	30.2%
Industrial	Ind Prop 2	4,561	5,806	21.4%	1972	1970, 87', 96'	-2 Yrs Older	\$3,525	\$4,906	28.1%	\$0.95	\$0.84	-12.8%
Industrial	Ind Prop 3	4,561	13,546	66.3%	1972	1976, 90'	4 Yrs Newer	\$3,525	\$5,311	33.6%	\$0.95	\$0.39	-143.1%

Comparisons of Sampled Residential Properties - House Type 1

Images of Sample House Type 1 Newer 1,200 sq. ft. Homes in Select Cities

Saskatoon

271 Greaves Court Neighbourhood: Willowgrove



Taxable Assessment: \$157,570 Taxed For 2010: \$4,107.35
Year Built: 2005 Size: 1,206 sq ft.

Prince Albert

85 Longpre Crescent Neighbourhood: Crescent Heights



Taxable Assessment: \$205,700 Taxed For 2010: \$3,897.81
Year Built: 2005 Size: 1,216 sq ft.

Regina

7267 Maple View Crescent Neighbourhood: Twin Lakes



Taxable Assessment: \$151,600 Taxed For 2010: \$3,647.02
Year Built: 2005 Size: 1,144 sq ft.

Moose Jaw

6 Carrington Drive Neighbourhood: Westhealth



Taxable Assessment: \$160,160 Taxed For 2010: \$3,598.72
Year Built: 2010 Size: 1,218 sq ft.

Comparisons of Sampled Residential Properties - House Type 1

Images of Sample House Type 1 Newer 1,200 sq. ft. Homes in Select Cities

North Battleford

10356 Bunce Crescent Neighbourhood: Fairview Heights



Taxable Assessment: \$123,970 Taxed For 2010: \$3,139.64
Year Built: 2008 Size: 1,214 sq ft.

Swift Current

604 Hamilton Drive Neighbourhood: N/A



Taxable Assessment: \$269,700 Taxed For 2010: \$2,956.51
Year Built: 2005 Size: 1,183 sq ft.

Yorkton

276 Morrison Drive Neighbourhood: N/A

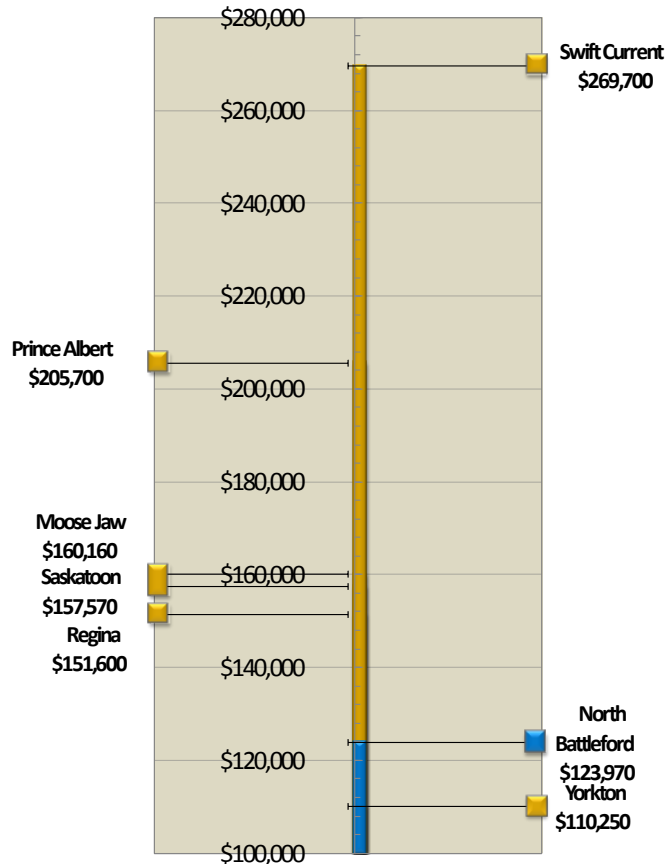


Taxable Assessment: \$110,250 Taxed For 2010: \$2,579.62
Year Built: 2005 Size: 1,176 sq ft.

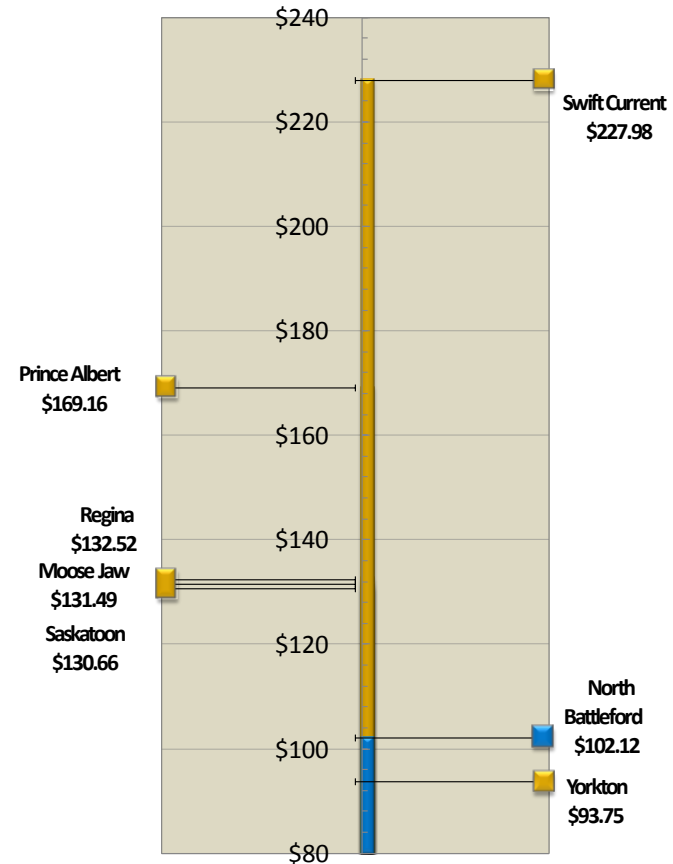
Comparisons of Sampled Residential Properties - Assessments House Type 1

2010 Assessment Comparisons for Sample House Type 1 Newer 1,200 sq. ft. Homes

2010 City Comparisons of House 1 Assessments



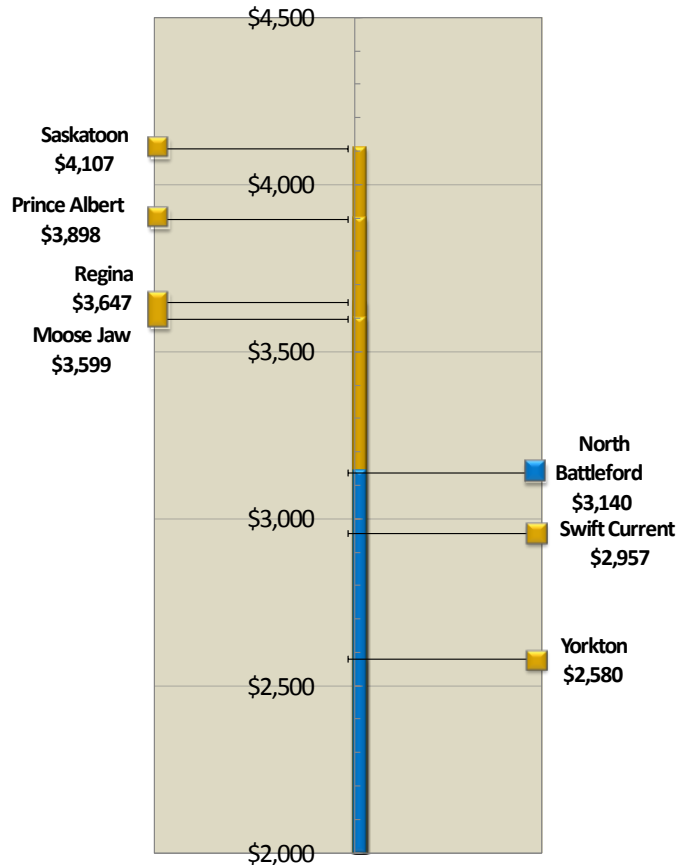
2010 City Comparisons of House 1 Assessments / Sq. Ft.



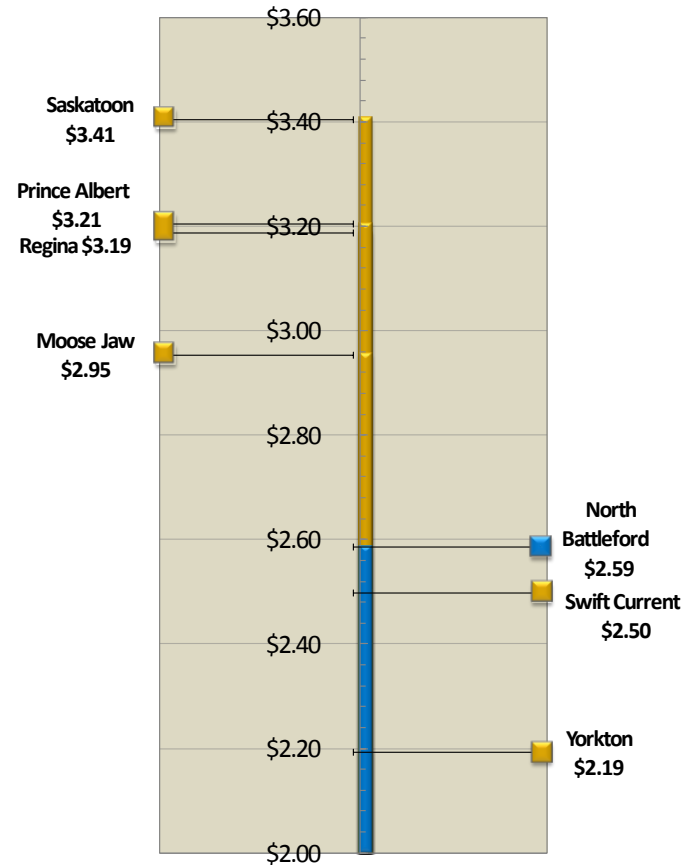
Comparisons of Sampled Residential Properties - Property Tax House Type 1

2010 Property Taxation Comparisons for Sample House Type 1 Newer 1,200 sq. ft. Homes

2010 City Comparisons of House 1 Property Taxes



2010 City Comparisons of House 1 Property Taxes / Sq. Ft.



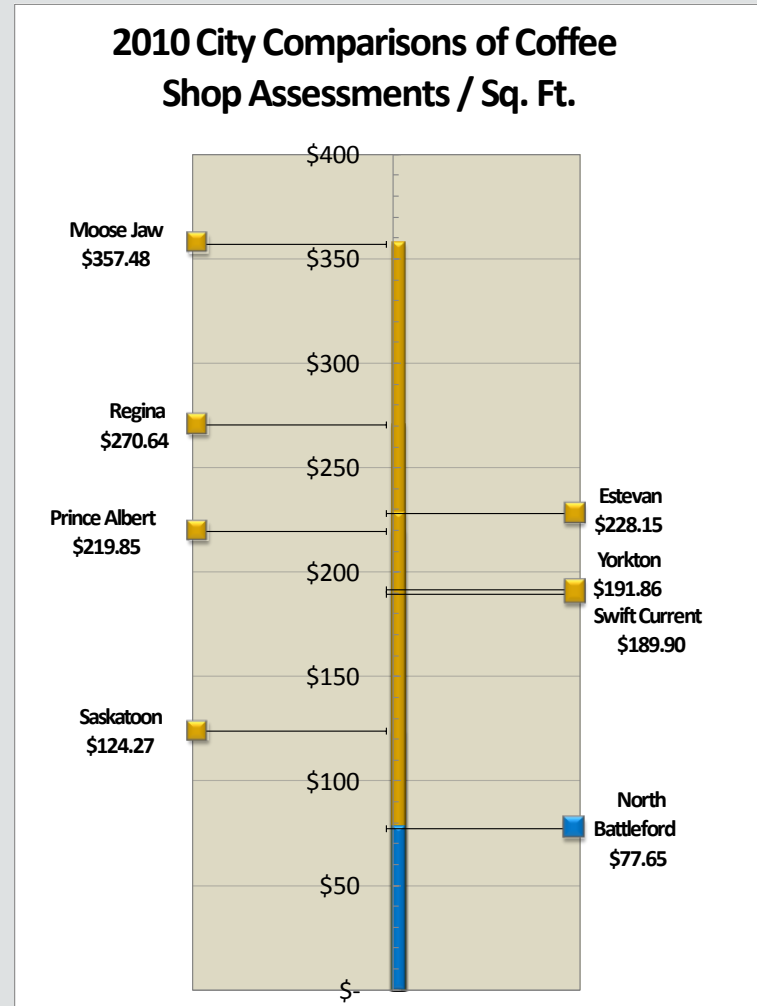
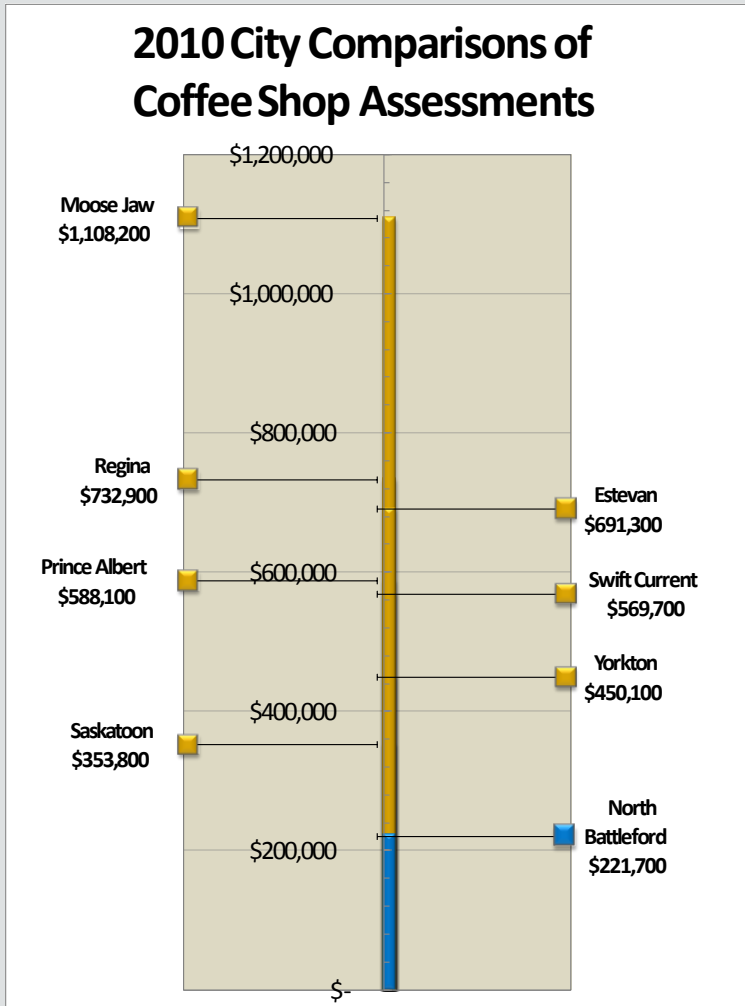
Comparisons of Sampled Residential Properties - House Type 1

2010 Sample Assessment & Tax Comparisons House Type 1 Newer 1,200 sq. ft. Homes

Community	Address	Year Built	Building Sqft	Taxable Assessed Value	Taxed for 2010	Tax Rank	tax/sq ft.	Assess/sq ft.
Saskatoon	271 Greaves Court	2005	1,206	\$157,570	\$4,107.35	7	\$3.41	\$130.66
Prince Albert	85 Longpre Crescent	2005	1,216	\$205,700	\$3,897.81	6	\$3.21	\$169.16
Regina	7267 Maple View Cres.	2005	1,144	\$151,600	\$3,647.02	5	\$3.19	\$132.52
Moose Jaw	6 Carrington Drive	2010	1,218	\$160,160	\$3,598.72	4	\$2.95	\$131.49
North Battleford	10356 Bunce Cres.	2008	1,214	\$123,970	\$3,139.64	3	\$2.59	\$102.12
Swift Current	604 Hamilton Dr	2005	1,183	\$269,700	\$2,956.51	2	\$2.50	\$227.98
Yorkton	276 Morrison Dr.	2005	1,176	\$110,250	\$2,579.62	1	\$2.19	\$93.75
Average		2006	1,194	\$168,421	\$3,418.10		\$2.86	\$141.10
Median		2005	1,206	\$157,570	\$3,598.72		\$2.95	\$131.49

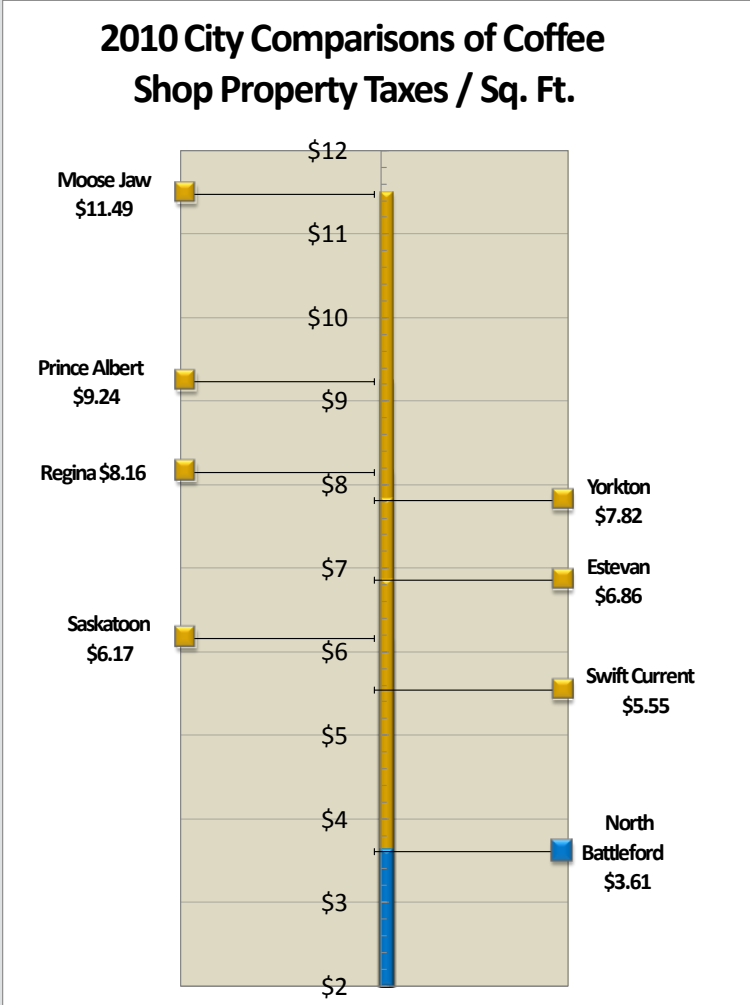
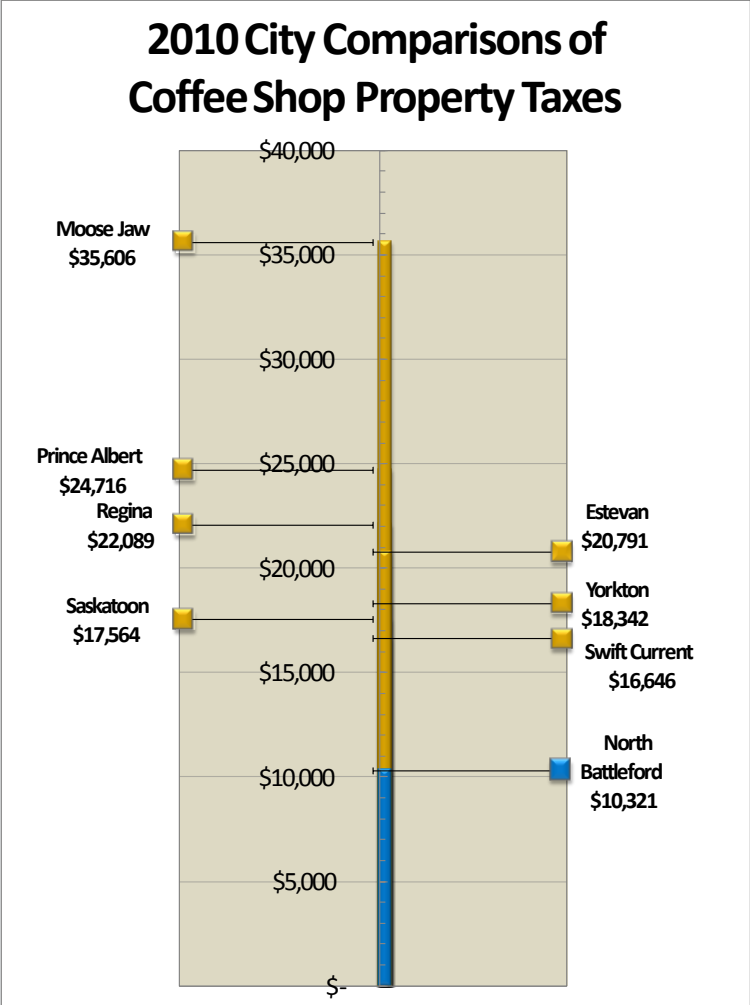
Comparisons of Sampled Commercial Properties - Assessments Coffee Shop

2010 Assessment Comparisons for Sample Commercial Coffee Shops in Select Cities



Comparisons of Sampled Commercial Properties - Property Tax Coffee Shop

2010 Property Tax Comparisons for Sample Commercial Coffee Shops in Select Cities



Comparisons of Sampled Commercial Properties - Coffee Shop

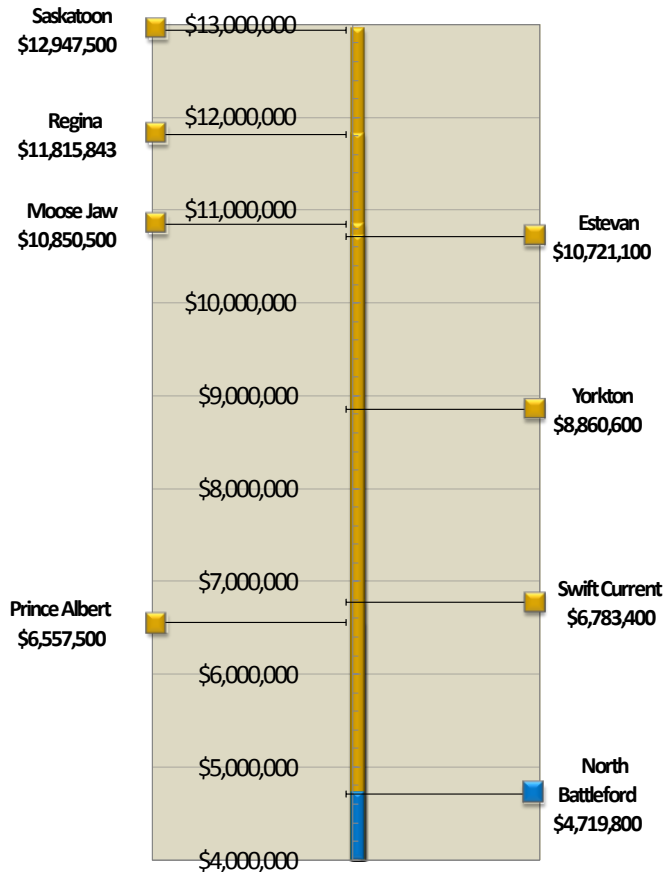
2010 Sample Assessment & Tax Comparisons Sample Commercial Coffee Shops

Community	Address	Year Built	Building Sqft	Taxable Assessed Value	Taxed for 2010	Tax Rank	tax/sq ft.	Assess/sq ft.
Moose Jaw	908 Main Street North	2001	3,100	\$1,108,200	\$35,605.88	8	\$11.49	\$357.48
Prince Albert	1512 2nd Avenue West	1996	2,675	\$588,100	\$24,716.44	7	\$9.24	\$219.85
Regina	4225 Albert Street	1994	2,708	\$732,900	\$22,089.20	6	\$8.16	\$270.64
Estevan	133 Fourth Street	2000	3,030	\$691,300	\$20,791.00	5	\$6.86	\$228.15
Yorkton	84 Broadway Street East	1995	2,346	\$450,100	\$18,341.58	4	\$7.82	\$191.86
Saskatoon	709 Circle Dr East	2003	2,847	\$353,800	\$17,564.33	3	\$6.17	\$124.27
Swift Current	515 North Service Rd E	2000	3,000	\$569,700	\$16,646.03	2	\$5.55	\$189.90
North Battleford	9801 Territorial Dr.	2005	2,855	\$221,700	\$10,320.82	1	\$3.61	\$77.65
Average		1999	2,820	\$589,475	\$20,759.41		\$7.36	\$207.48
Median		2000	2,851	\$578,900	\$19,566.29		\$7.34	\$205.85

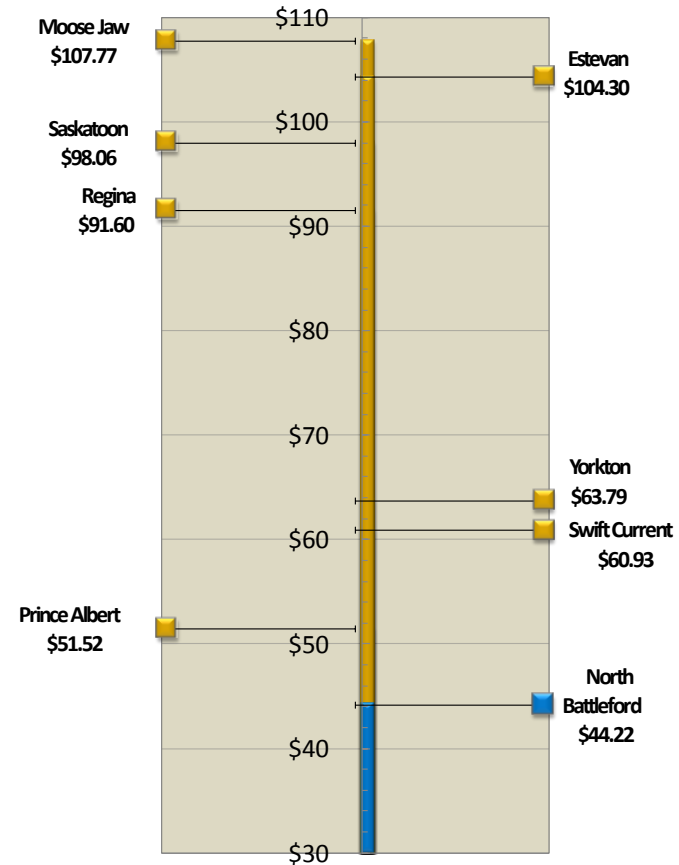
Comparisons of Sampled Commercial Properties - Assessments Large Retail Outlets

2010 Assessment Comparisons for Sample Large Retail Outlets in Select Cities

2010 City Comparisons of Large Retail Assessments



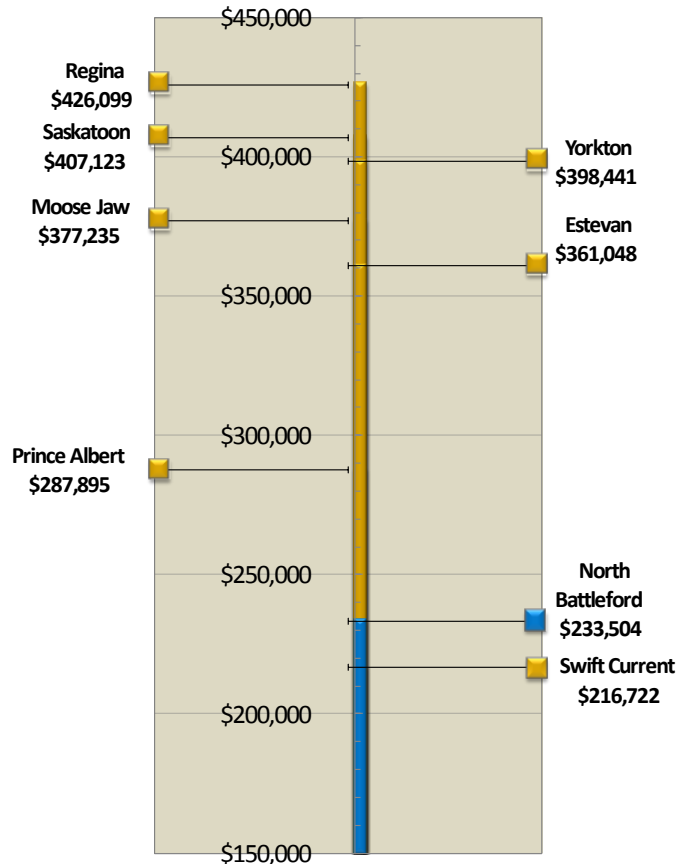
2010 City Comparisons of Large Retail Assessments / Sq. Ft.



Comparisons of Sampled Commercial Properties - Property Tax Large Retail Outlet

2010 Property Tax Comparisons for Sample Large Retail Outlets in Select Cities

2010 City Comparisons of Large Retail Property Taxes



2010 City Comparisons of Large Retail Property Taxes / Sq. Ft.



Comparisons of Sampled Commercial Properties - Large Retail Outlets

2010 Sample Assessment & Tax Comparisons Sample Large Retail Outlets

Community	Address	Year Built	Building Sqft	Taxable Assessed Value	Taxed for 2010	Tax Rank	tax/sq ft.	Assess/sq ft.
Regina	2150 Prince of Wales Dr.	2000	129,000	\$11,815,843	\$426,099.00	8	\$3.30	\$91.60
Saskatoon	1706 Preston Ave	2005	132,033	\$12,947,500	\$407,123.48	7	\$3.08	\$98.06
Yorkton	240 Hamilton Road	1999	138,898	\$8,860,600	\$398,441.24	6	\$2.87	\$63.79
Moose Jaw	551 Thatcher Drive	1999	100,680	\$10,850,500	\$377,234.99	5	\$3.75	\$107.77
Estevan	413 Kensington Ave.	2006	102,787	\$10,721,100	\$361,048.35	4	\$3.51	\$104.30
Prince Albert	100 800 15th Street East	2001	127,279	\$6,557,500	\$287,895.09	3	\$2.26	\$51.52
North Battleford	601 Carlton Trail	1999	106,738	\$4,719,800	\$233,503.72	2	\$2.19	\$44.22
Swift Current	1800 22nd Ave NE	2006	111,335	\$6,783,400	\$216,722.27	1	\$1.95	\$60.93
Average		2002	118,594	\$9,157,030	\$338,508.52		\$2.86	\$77.77
Median		2001	119,307	\$9,790,850	\$369,141.67		\$2.98	\$77.69

Closing Comments

North Battleford

- Lowest total municipal assessment of communities compared
- Lowest per capita assessment of communities compared
- Lowest assessment of 8/10 residential housing type comparisons
- 18/20 sampled NB residential properties were below the average total property taxes
- 5/7 commercial property types have the lowest assessment in NB
- NB coffee shop franchise total property taxes were 50.3% below the average with NB being the lowest by 38% (approx \$6,000 lower than #2)
- NB large retail outlet total property taxes were 31% below the average with NB being the 2nd lowest within 7% (approx \$16,750 from #2)