



CITY OF NORTH BATTLEFORD

SASKATCHEWAN

BYLAW NO. 2196

**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
YEAR 2026.**

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 which includes sidewalk replacement and the connection of incomplete sidewalks.
2. In this bylaw:
 - a) "frontage" means the side of the site abutting a street, and in the case of a corner site, the shorter of the sides.
 - b) "equivalent frontage" means an adjusted frontage calculation equivalent to that of a regular rectangular shaped lot.
 - c) "irregular shaped lot" means a lot that is not rectangular.
3. That a base tax shall be levied in the amount of \$5.31 per frontage measurement assigned to each property, whether it be actual frontage or an equivalent frontage value for the 2026 year.
4. That the base tax levied with respect to the commercial and industrial class and subclasses, elevators subclass, and railway right of ways and pipeline with improvements be assessed using actual frontage measurements.

5. That 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. That the base tax levied with respect to the residential class with improvements considered rectangular will be assessed using actual frontage measurements.
7. That 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. That the base tax levied for 2026 with respect to residential type acreage properties that receive minimal services be assessed using a predetermined measurement of 100 feet frontage for the 2026 year.
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 2011 or later
10. That the base tax levied in 2026 be solely used to fund the Underground Pipe and Asphalt Replacement (UPAR) Program which includes sidewalk replacement and the connection of incomplete sidewalks.
12. That the due dates and penalties be as outlined in Bylaw No. 1994 including any subsequent amendments to the aforementioned bylaw of the City of North Battleford.
13. This Bylaw shall come into force and take effect on the date of the final passing thereof.

Introduced and read a first time this 12th day of January, 2026.

Read a second time this 12th day of January, 2026.

Read a third time and passed this 12th day of January, 2026.

“Kelli Hawtin”

MAYOR

“Stacey Hadley”

CITY CLERK