TOWN OF DUNDURN BYLAW 2023-10

A BYLAW TO PROVIDE FOR THE USE OF TAX TOOLS

The Council of the Town of Dundurn, in the Province of Saskatchewan, enacts as follows:

1. This bylaw shall be known as the "Tax Tool Bylaw".

2. A minimum tax shall apply to the types and classifications of property included in the table below:

Property Class	Minimum Tax Land	Minimum Improvements
Agriculture	1260	
Residential	788	1081
Property Class	Minimum Tax Land	Minimum Tax Land w/ Imp
Commercial & Industrial	1312	1890

3. Mill Rate Factor(s) shall be applied to the municipal uniform mill rate levied against all taxable property:

Property Class	Mill Rate Factor
Agriculture	1.0
Residential	1.0
Commercial & Industrial	1.26

- 4. Where a property is assessed within more than one property classification by the Saskatchewan Assessment Management Agency, the ad velorum tax calculation and shall be calculated on all assessed classes and combined to form the basis for comparing to and applying minimum tax. Only a single minimum tax shall be levied on any property assessed under multiple classifications, and that minimum tax shall be the higher of the applicable classes.
- 5. Unless exempted by resolution or bylaw, the minimum tax shall be applied to all separately assessed and buildable titled lots, except where part of an existing primary building may encroach upon it, in which it is grandfathered until the building is demolished.
- 6. Bylaw No. 2022-02 is hereby repealed.

7. This bylaw shall come into effect on 12-June-2023, the day of its final passing.

Deputy Mayor Matt Jurkiewicz

Valerie Schlosser

Chief Administrative Officer

Introduced and read a first time on June 12, 2023 Read a second time on June 12, 2023 Read a third time and hereby Adopted June 12, 2023