

# Minimum Tax

## RURAL MUNICIPALITY OF McKILLOP NO. 220

### BYLAW NO. 333-2017

#### A BYLAW TO PROVIDE FOR A MINIMUM TAX

The Council of the Rural Municipality of McKillop No. 220 in the Province of Saskatchewan enacts as follows:

1. This bylaw shall be known as the "Minimum Tax Bylaw".
2. A minimum tax shall apply to the types and classifications of property included in the table below:

Property Class	Type of Property	
	Land	Improvements
Residential	\$ 420.00	\$ 315.00

3. Where a property is classified within more than one property classification by the Saskatchewan Assessment Management Agency, the minimum tax calculation shall be the higher of the applicable classes.
4. Where two or more adjoining or adjacent parcels of land are owned by the same person and a legal parcel tie is registered with Information Services Corporation of Saskatchewan, the assessor shall combine the assessment of those parcels into a single assessment for the purposes of the assessment roll and one (1) minimum tax shall be applied to those properties.
5. Bylaw No. 286/2015, adopted on June 24, 2015, is hereby repealed.
6. This bylaw shall come into effect on August 8<sup>th</sup>, 2017



  
\_\_\_\_\_  
Reeve

  
\_\_\_\_\_  
Administrator

Section 290 *The Municipalities Act*

Certified to be a true copy of Bylaw No. 333-2017  
adopted by the council of the Rural Municipality of McKillop  
No. 220 on the 8 day of August, 2017.

  
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Administrator