



A BYLAW TO PROVIDE FOR A MINIMUM TAX

WHEREAS subsection 289(1) of *The Municipalities Act* allows that a Council may by bylaw set minimum tax amounts that are applicable to a class of property; and

WHEREAS subsection 289(2) of *The Municipalities Act* allows that a Council may by bylaw provide for a method calculating an amount of minimum tax; and

WHEREAS section 41 of *The Municipalities Regulations* establishes the classes of property to which minimum tax may be applied;

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

1. Definitions

1.1. In this bylaw:

- (a) "**RM**" means the Rural Municipality of McKillop No. 220; and
- (b) "**SAMA**" means the Saskatchewan Assessment Management Agency.

2. Minimum Tax

- 2.1. Minimum tax shall be applied to the levies calculated for municipal tax purposes for all taxable land in the Residential property class at the rate of \$ 300.00 per acre.
- 2.2. Where a property is classified within more than one property classification by SAMA, the minimum tax calculation shall be the higher of the applicable classes.

3. Effective Date of Bylaw


- 3.1. This bylaw shall come into force and take effect on the date of final approval by the RM Council.



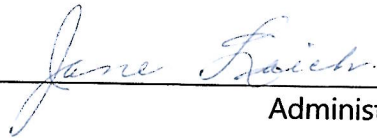
4. Repeal of Former Bylaw

4.1. Bylaw 333/2017, adopted on August 8, 2017, is hereby repealed.

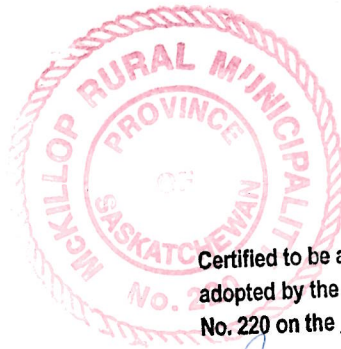





Reeve



Administrator



Certified to be a true copy of Bylaw No. 220
adopted by the council of the Rural Municipality of McKillop
No. 220 on the 10th day of August, 2018.



Administrator (Acting)