



## Bylaw 2022-04

### Property Tax Bylaw

A bylaw of the Town of Eston, in the province of Saskatchewan, under the authority of Sections 285, 298, and 290 of *The Municipalities Act*, for the purposes of setting the mill rate factor and establishing minimum and base taxes.

The Council for the Town of Eston in the Province of Saskatchewan enacts bylaw 2022-04 as follows:

1) Short Title

- a) This bylaw may be cited as the Property Tax Bylaw.

2) Definitions

- a) "Commercial and Industrial Property" means land and improvements within the Commercial and Industrial Property Class as defined in Section 3 of *The Urban Municipality Assessment and Tax Regulations* as amended from time to time.
- b) "Council" means the elected Council of the Town of Eston.
- c) "Elevator Property" means land and improvements within the Elevators Property Class as defined in Section 3 of *The Urban Municipality Assessment and Tax Regulations*, as amended from time to time.
- d) "Multi-Unit Residential Property" means land and improvements within the Multi-Unit Residential Property Class as defined in Section 3 of *The Urban Municipality Assessment and Tax Regulations*, as amended from time to time.
- e) "Non-Arable (Range) Land and Improvements Property" means land and improvements within the Non-Arable (Range) Land and Improvements Property Class as defined in Section 3 of *The Urban Municipality Assessment and Tax Regulations*, as amended from time to time.
- f) "Other Agricultural Land and Improvements Property" means land and improvements within the Other Agricultural Land and Improvements Property Class as defined in Section 3 of *The Urban Municipality Assessment and Tax Regulations*, as amended from time to time.
- g) "Railway Right of Way and Pipeline Property" means land and improvements with the Railway Right of Way and Pipeline Property class as defined in Section 3 of *The Urban Municipality Assessment and Tax Regulations*, as amended from time to time.
- h) "Residential Property" means land and improvements within the Residential Property Class as defined in Section 3 of *The Urban Municipality Assessment and Tax Regulations*, as amended from time to time.

3) Mill Rate Factor

- a) In accordance with Section 285 of *The Municipalities Act*, a mill rate factor of 1.7 shall be applied to the mill rate of 9.6 levied against the following property classes:
- i) Commercial and Industrial Property
- ii) Elevator Property
- iii) Railway Right of Way and Pipeline Property
- b) The Mill Rate Factor may be amended from time to time at the discretion of Council.

4) Minimum Tax on Improvements

- a) In accordance with Section 289 of *The Municipalities Act*, a minimum tax of \$645.00 shall be levied on improvements in all property classes within the Town of Eston.
- b) The Minimum Tax may be amended from time to time at the discretion of Council.

5) Base Tax on Land

- a) In accordance with Section 290 of *The Municipalities Act*, a base tax shall be levied on land within the Town of Eston as follows:

Classification	Base Tax
Residential Property	\$1200
Multi-Unit Residential Property	\$1200
Non-Arable (Range) Land and Improvements Property	\$400
Other Agricultural Land and Improvements Property	\$400
Commercial and Industrial Property	\$1200
Elevator Property	\$1200
Railway Right of Way and Pipeline Property	\$1200

- b) The Base Tax may be amended from time to time at the discretion of Council.

6) Repeal and Coming Into Force

- a) Bylaw 2021-02 is hereby repealed.
- b) This bylaw shall come into force on May 11, 2022

Read a third time and adopted this 11 day of May 2022

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Mayor

[SEAL]

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Chief Administrative Officer