



Bylaw 2023-03

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:

Table with 2 columns: Classification and Base Tax. Rows include Residential Property (\$1240), Multi-Unit Residential Property (\$1240), Non-Arable (Range) Land and Improvements Property (\$400), Other Agricultural Land and Improvements Property (\$400), and Commercial and Industrial Property (\$1240).

Elevator Property	\$1240
Railway Right of Way and Pipeline Property	\$1240

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

6) Repeal and Coming Into Force

- a) Bylaw 2022-04 is hereby repealed.
- b) This bylaw shall come into force on April 26, 2023

Read a third time and adopted this 26 day of April 2023.

Mayor

[SEAL]

Chief Administrative Officer

Certified a true copy of Bylaw 2023-03 adopted by
resolution of Council on April 26, 2023

Chief Administrative Officer