



Bylaw 2024-03

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 2024-03 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 9.7 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 for Residential Property and Multi-Unit Residential Property is 9.7.
- 4) Minimum Tax on Improvements
 - a) In accordance with Section 289 of *The Municipalities Act*, a minimum tax of \$664.00 shall be levied on improvements in all property classes within the Town of Eston.
- 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	\$1300
Multi-Unit Residential Property	\$1300
Non-Arable (Range) Land and Improvements Property	\$400
Other Agricultural Land and Improvements Property	\$400
Commercial and Industrial Property	\$1300
Elevator Property	\$1300
Railway Right of Way and Pipeline Property	\$1300

All Tax tools are reviewed on an annual basis.

- 6) Repeal and Coming Into Force
 - a) Bylaw 2023-043 is hereby repealed.
 - b) This bylaw shall come into force on May 22, 2024

Read a third time and adopted this 22 day of May 2024.

Mayor

[SEAL]

Chief Administrative Officer

Certified a true copy of Bylaw 2024-03 adopted by
resolution of Council on May 22, 2024

Chief Administrative Officer