

**TOWN OF ST. WALBURG  
BYLAW NO. 2019-05**

**A BYLAW OF THE TOWN OF ST WALBURG TO SET BASE TAXES FOR LAND  
AND IMPROVEMENTS ON ALL TAXABLE ASSESSMENTS**

The Council of the TOWN of ST. WALBURG in the Province of Saskatchewan enacts as follows:

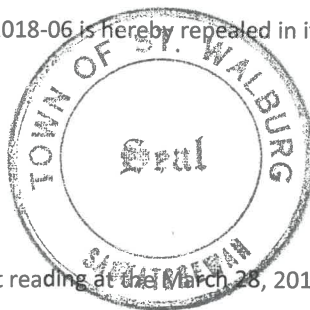
This bylaw shall be referred to as the Base Tax Bylaw.


1. That pursuant to subsection 290 of the Municipalities Act, Council may provide for base amounts of taxes to be levied with respect to land and improvements recorded on the assessment roll.
2. That pursuant to Section 39 of the Municipalities Regulations, the following classes of land and improvements are prescribed for the purposes of the application of a base tax:

Residential, which includes land and improvements classified as Residential and Multi-Unit Residential; and  
Commercial and Industrial, which includes land and improvements classified as Commercial, Industrial, Elevators, Agricultural, Railway Right of Way and Pipelines.

3. The base tax for land in all classes outlined in Section 2 is set at \$550.00, noting the following exceptions:
  - Where two or more assessed adjacent lots of land, that are registered with Information Services Corporation (ISC) under the identical name(s), are utilized for one purpose and both are developed for that one purpose, it will be considered as one assessed lot of land for application of the base tax. (i.e. a residence on one lot and a garage on the second lot.)
  - Where two classes of land and improvements are assessed at one location, one base tax is charged for both. (i.e. residential and commercial on the same property.)
  - The following unserviceable lots are to be charged a base tax of \$200.00:
    - Block G, Plan B.S.520
    - Block F, A.J.4154
    - Lots 7, 8, 9, 10 and 11 in Block 23.
4. The base tax for improvements, all classes: \$450.00.
5. This bylaw shall come into force and take effect from and after the day of final passing thereof.
6. Bylaw No. 2018-06 is hereby repealed in its entirety.

{Seal}



  
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Mayor

  
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Chief Administrative Officer

This Bylaw given first reading at the March 28, 2019 Regular Meeting of Council.

  
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Chief Administrative Officer

This Bylaw given second and third readings and adoption at the May 23, 2019 Regular Meeting of Council.

  
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Chief Administrative Officer