## TOWN OF ITUNA

**BYLAW NO. 02-2023** 

## A BYLAW TO PROVIDE FOR A BASE TAX

The Council of the Town of Ituna in the Province of Saskatchewan enacts as follows:

- I. This bylaw shall be known as the "Base Tax Bylaw".
- 2. A base tax shall apply to the types and classifications of property included in the table below:

| Property Class          | Property Type |              |                     |
|-------------------------|---------------|--------------|---------------------|
|                         | Land          | Improvements | Combined (Property) |
| Agricultural            | \$475.00      | \$800.00     | \$1,275.00          |
| Residential             | \$475.00      | \$800.00     | \$1,275.00          |
| Commercial & Industrial | \$475.00      | \$800.00     | \$1,275.00          |

- 3. Where two or more parcels of adjoining land are registered to the same owner, upon written request of the owner, the administrator shall adjust the base tax to reflect one parcel until the completion of assessment maintenance is done to combine those parcels into a single assessment for the purposes of the assessment roll.
- 4. Where two or more parcels of adjoining land are combined in accordance with clause 3 above, the registered owner of the property shall be billed the applicable SAMA fee per parcel to have this completed.
- 5. Where a single parcel of land is charged a base for two or more property classes, the administrator shall remove the subsequent base taxes and leave only one base charged against the parcel of land.
- 6. Bylaw No. 01-2021 is hereby repealed.
- 7. This bylaw shall come into effect on May 23, 2023.

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Administrator

Bylaw 02-2023

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