

TOWN OF ITUNA

Bylaw No. 5-2025

A BYLAW OF THE TOWN OF ITUNA TO PROVIDE INCENTIVES FOR THE ESTABLISHMENT OF NEW BUSINESSES OR EXPANSION OF EXISTING BUSINESS OR CONSTRUCTING NEW RESIDENCES WITHIN THE TOWN OF ITUNA

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

TITLE AND PURPOSE:

1. This Bylaw shall be known as "Tax Incentives Bylaw".
2. The purpose of this Bylaw is to provide incentives for the establishing of new businesses, construction of a new business, the expansion of an existing business or the addition of a residence to a vacant lot thereby encouraging investment in the Town of Ituna.

INTERPRETATIONS:

3. In this Bylaw, the following definitions apply:
 - (a) "**Administrator**" – means the Administrator of the Town of Ituna or an employee of the Town designated by the Administrator to act on behalf of the Town;
 - (b) "**Council**" – means the Council of the Town of Ituna;
 - (c) "**New Business**"- means a business new to the town with a storefront and where the ownership of that business has not been transferred from a previous owner who continues to operate the same business; a new business does not include a business operating inside of one's own home or any other business in which the space in which it is operating is not designated and taxed as commercial or industrial space.
 - (d) "**New Commercial/Industrial Construction**" – means a "new business" which has constructed a new facility in the town or an existing commercial or industrial classed business that has constructed an addition to the existing commercial or industrial facility where the newly assessed value is increased by 10% or greater.
 - (e) "**New Residential Construction**" – means a new residence placed on a previously vacant lot which has been constructed or moved into the town, including newly constructed, ready to move homes, and modular homes; garages and other accessory buildings are not residences and do not qualify.
 - (f) "**Town**" – means the Town of Ituna, Saskatchewan.
 - (g) "**Vacant Lot**" – a tax roll that does not include the primary residence or is the primary location of the business.

COMMERCIAL-INDUSTRIAL PROPERTY:

4. A "New Business" may be granted a tax incentive to the assessed owner of the property of an operating business:
 - (a) For first full year -100% abatement; and
 - (b) Second year - 50% abatement.
5. A "New Commercial/ Industrial Construction" may be granted a tax incentive to the assessed owner of the property upon proof of the final building inspection report from the Town of Ituna's approved Building Inspector as follows:
 - (c) First full year after a new assessment is issued-100% abatement;
 - (d) Second year - 75% abatement;
 - (e) Third and fourth years -25% abatement.
6. For commercial and industrial buildings only one tax concession outlined in sections 4 and 5 of this bylaw shall be granted on the same property every ten (10) years regardless of ownership changes.

RESIDENTIAL PROPERTY:

7. Residential construction concessions may be granted for new residential construction by way of property tax abatements upon proof of the final building inspection report from the Town of Ituna's approved Building Inspector as follows:
 - (a) First full year after new assessment- 100% abatement
 - (b) Second year - 50% abatement
8. Tax concessions for new residential property shall be applied once a building is completed, a copy of the final building inspection has been provided to the Administrator for presentation to council and a new assessment has been issued.

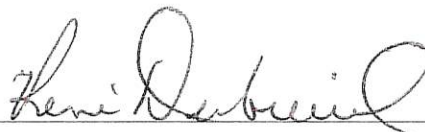
INCENTIVES

9. The municipal and base tax is abated for all incentives; school tax must still be paid.
10. Tax incentives on new builds and additions will only be applied after the property has been assessed and the final building inspection has been provided.
11. Applications for all tax incentives must be made by March 31 of the given year and be approved by council to apply to the current levy.
12. Applications received after March 31 that are approved by council will be applied to the levy in the next calendar year.
13. Council may make a resolution defer a qualifying incentive to another year if the abatements for the given year(s) exceed what the Town is allowed in accordance with legislation.
14. Once qualified for a tax incentive either by way of final inspection report or opening of the business; applicants have up to 2 years to apply for a tax incentive.
15. New construction on a vacant lot for a residence or business must take place within 24 months of acquiring the land to qualify.
16. Applicants must complete "Schedule A" or "Schedule B" attached hereto and forming part of this bylaw.
17. All accounts under the owner's name or business name with the Town of Ituna must be current to be granted a tax incentive.

18. Only one tax incentive shall be granted to an owner or resident for the duration of their ownership of the same property.
19. The assessed owner can only have one active tax incentive in effect at any given time.
20. Incorporated businesses must identify the names of owners to receive the tax incentive to ensure that the owners do not have other active tax incentives at the same time and have not previously received a tax incentive for the same property.
21. Local improvements or any frontage charges shall not be considered for tax incentives.
22. Renovations shall not be considered for tax incentives.
23. Tax incentives do not apply to tax rolls that are vacant lots.
24. In the event of a dispute between an assessed owner and Council, Council's decision is final.
25. Bylaw No. 1-2014 is hereby repealed.
26. This bylaw shall come into force and effect on the date of final passing thereof.

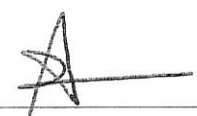
"seal"




Mayor


Administrator

Read a third time and adopted
this 21st day of October, 2025


Administrator

**Certified true copy of Bylaw No. 406/2025
adopted by resolution of Council at
regular meeting held on October 21st 2025.**



SCHEDULE "A"

TO BYLAW No. 1-2014

FORM "A"

APPLICATION FOR PROPERTY TAX CONCESSIONS:

COMMERCIAL/INDUSTRIAL PROPERTY:

1. Name of Property Owner/Lessee: _____
2. Assessed Owner's Address: _____
P.O. Box Town Telephone Number
3. Legal Description of Property: _____
Lot Block Plan
4. Name and Description of Business Occupying Property: _____

Civic Address P.O. Box Telephone Number
5. Business Owner/Manager: _____
Residence: _____
Civic Address P.O. Box Telephone Number
6. Date of Opening Business: _____
6. Date of Completion of Construction: _____

I understand that where the Owner/Occupant of said property is indebted to the Town of Ituna, the Property Tax Concession shall be reduced by the amount of indebtedness.

Date Property Owner/Occupant

SCHEDULE "B"

TO BYLAW No. 1-2014

FORM "B"

APPLICATION FOR PROPERTY TAX CONCESSIONS:

RESIDENTIAL PROPERTY:

1. Name of Assessed Property Owner: _____
2. Assessed Owner's Address: _____
P.O. Box Town Telephone Number
3. Legal Description of Property: _____
Lot Block Plan

Civic Address
4. Date of Completion of Construction: _____

I understand that where the Owner/Occupant of said property is indebted to the Town of Ituna, the Property Tax Concession shall be reduced by the amount of indebtedness.

Date Property Owner