**BYLAW NO 03-2018**

**A BYLAW TO PROVIDE FOR A MINIMUM TAX**

Section 289 *The Municipalities Act*

The Council of the Rural Municipality of Torch River No.488 in the Province of Saskatchewan enacts as follows:

**Short Title:**

1. This bylaw may be referred as the “Minimum Tax Bylaw”

**Rate:**

1. A minimum tax shall apply to the types and classifications of property included in the table below:

|  |  |  |
| --- | --- | --- |
| Property Class | Type of Property | |
| Land | Improvements |
| Agriculture | $400.00 | --- |
| Residential | $100.00 | --- |
| Commercial & Industrial | ----- | ---- |

1. Where a property is classified within more than one property classification by the Saskatchewan Assessment Management Agency, the minimum tax calculation shall be considered independently and applied to each classification.

**Previous Bylaw:**

1. Bylaw 09-2013 is now hereby repealed.

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|  |  |
|  | Jerry Kindrat, Reeve |
| [SEAL] |  |
|  |  |
|  | Nathalie Hipkins, Administrator |