

**TOWN OF KELVINGTON**

**BYLAW NO. 191-11**

**BASE TAX BYLAW**

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A Bylaw of the Town of Kelvington in the Province of Saskatchewan, to provide for the establishment of a base tax on the various property classes and used in calculating the tax levy.

The Council of the Town of Kelvington enacts as follows:

1. This Bylaw shall be known as the “Base Tax Bylaw”.
2. The Assessor is hereby authorized to levy a base tax on all taxable assessments as follows:
  - a) Agricultural property;
    - i) \$1,000.00 (one thousand dollars) on land,
    - ii) \$500.00 (five hundred dollars) on improvements,
  - b) Residential property;
    - i) \$250.00 (two hundred and fifty dollars) on land,
    - ii) \$500.00 (five hundred dollars) on improvements,
  - c) Commercial and Industrial property;
    - i) \$450.00 (four hundred and fifty dollars) on land,
    - ii) \$900.00 (nine hundred dollars) on improvements,
    - iii) all commercial or industrial properties with a total taxable assessment less than \$35,000.00 will receive a rebate on the difference based on the following formula;  
$$\$35,000.00 - total\ assessment \times \$ .03$$
3. Bylaw No. 184-09 is hereby repealed.
4. This Bylaw shall come into force January 1, 2011.

[SEAL]

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Mayor

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Administrator

Certified a true copy of bylaw number 191-11  
adopted by resolution on the 4<sup>th</sup> day of  
April, 2011

[SEAL]

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ADMINISTRATOR