

Village of Viscount
Bylaw 2024 - 003

A BYLAW TO AUTHORIZE THE USE OF TAX TOOLS

The Council of the Village of Viscount in the Province of Saskatchewan enacts as follows:

1. A **Minimum Tax** shall be applied as follows:

Classification	Land	Improvements	Land with Improvements
Agricultural	\$255	\$175	\$430
Commercial/Industrial	\$605	\$1150	\$1755
Residential (including Multi-Unit Residential)	\$300	\$1250	\$1550

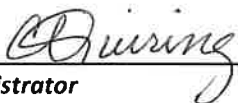
2. **Mill Rate Factor(s)** shall be applied as follows to the uniform municipal mill rate levied against all taxable property.'

Classification	Mill Rate Factor
Agricultural	1.00
Commercial/Industrial	1.25
Residential (including Multi-Unit Residential)	1.00

3. Where a property is assessed within more than one property classification by the Saskatchewan Assessment Management Agency, the ad velorum tax calculation shall be calculated on all assessed classes and combined to form the basis for comparing to and applying the minimum tax. Only a single minimum tax shall be levied on any property assessed under multiple classifications, and that minimum tax shall be the higher of the applicable classes.
4. This Bylaw shall be in effect for the 2024 tax year and shall remain in effect until repealed by a future bylaw.
5. That Bylaw No. 2023-003 passed on the 23rd day of May 2023 is hereby repealed.




Mayor
Dustin Gusikoski



Administrator
Cyla Quiring

Certified a true copy of bylaw number 2024-003
adopted by resolution on the
14th day of May, 2024.



Administrator
Cyla Quiring

