

A BYLAW TO EXTEND THE TIME REQUIRED FOR THE PREPARATION OF THE 2021 TAX ROLL AND 2021 TAX NOTICES

WHEREAS subsection 404(4) of *The Municipalities Act* allows that any matter that cannot be or is not done within the number of days or at a time fixed by or pursuant to *The Municipalities Act*, the Council may, by bylaw, set a further or other time for doing it, whether the time at or within which it ought to have been done has or has not expired; and

WHEREAS subsection 404(5) of *The Municipalities Act* requires that a bylaw must be passed within 30 days after the time fixed by or pursuant to *The Municipalities Act* has expired; and

WHEREAS subsection 404(6) of *The Municipalities Act* allows that a bylaw extending the time fixed by or pursuant to *The Municipalities Act* may allow a maximum of 90 days to complete the task; and

WHEREAS subsection 263(1) of *The Municipalities Act* requires that a Municipality shall prepare a tax roll on or before August 15 in each year; and

WHEREAS paragraph 267(1)(b) of *The Municipalities Act* requires that a Municipality send tax notices to the taxpayers before September 1 of the year in which the taxes are imposed; and

WHEREAS the Administrator was not able to complete the preparation of the 2021 tax roll by August 15, 2021, and subsequently preparation of the 2021 tax notices by September 1, 2021;

NOW THEREFORE the Council of the Town of Dundurn in the Province of Saskatchewan enacts as follows:

1. General

- 1.1. For the 2021 fiscal year, the time required for completion of the tax roll and the tax notices for the Town of Dundurn be extended as follows:
 - 1.1.1. The time required pursuant to subsection 263(1) of *The Municipalities Act* to complete the annual tax roll be and is extended to October 1, 2021.
 - 1.1.2. The time required pursuant to paragraph 267(1)(b) of *The Municipalities Act* for distribution of the tax notices be and is extended to October 15, 2021.


Handwritten initials in blue ink, possibly "WB" or "JB", located in the bottom left corner of the page.

2. Effective Date

- 2.1. This Bylaw becomes effective on date of its adoption by the Council of the Town of Dundurn.

A blue ink signature, likely of the Mayor, written over a horizontal line. The signature is highly stylized and cursive.

Mayor

A blue ink signature, likely of the Administrator, written over a horizontal line. The signature is cursive and appears to read "M. Buddecke".

Administrator

A BYLAW TO PROVIDE FOR MINIMUM TAX

WHEREAS subsection 289(1) of *The Municipalities Act* allows that a Council may be bylaw set minimum tax amounts that are applicable to a class of property; and

WHEREAS subsection 289(2) of *The Municipalities Act* allows that a Council may by bylaw provide for a method of calculating an amount of minimum tax; and

WHEREAS section 41 of *The Municipalities Regulations* establishes the classes of property to which minimum tax may be applied;

NOW THEREFORE the Council of the Town of Dundurn in the Province of Saskatchewan enacts as follows:

1. TITLE

1.1. This bylaw shall be referred to as the *Minimum Tax Bylaw*.

2. DEFINITIONS

2.1. In this bylaw:

2.1.1. "**SAMA**" means the Saskatchewan Assessment Management Agency;
and

2.1.2. "**Town**" means the Town of Dundurn.

3. MINIMUM TAX

3.1. Minimum tax shall be applied to the levies calculated for municipal tax purposes for all taxable land in the Agricultural property class at the rate of \$ 1,200.00 per parcel as identified by roll number in the Town's tax roll.

3.2. Minimum tax shall be applied to the levies calculated for municipal tax purposes for all taxable land in the Residential property class at the rate of \$ 750.00 per parcel as identified by roll number in the Town's tax roll.

3.3. Minimum tax shall be applied to the levies calculated for municipal tax purposes for all taxable improvements in the Residential property class at the rate of \$ 1,000.00 per parcel as identified by roll number in the Town's tax roll.

3.4. Minimum tax shall be applied to the levies calculated for municipal tax purposes for all taxable land in the Commercial property class at the rate of \$ 1,250.00 per parcel as identified by roll number in the Town's tax roll.

- 3.5. Minimum tax shall be applied to the levies calculated for municipal tax purposes for all taxable improvements in the Commercial property class at the rate of \$ 900.00 per parcel as identified by roll number in the Town's tax roll.
- 3.6. Where a property is classified within more than one property classification by SAMA, the minimum tax calculation shall be the higher of the applicable classes.

4. REPEAL BYLAW

- 4.1. Bylaw No. 2020-07, adopted on June 22, 2020, is hereby repealed.

5. EFFECTIVE DATE

- 5.1. This bylaw shall come into force and take effect on the date of final approval by the Town Council.



Mayor



Interim Administrator

A BYLAW TO ESTABLISH A MILL RATE FACTOR

WHEREAS subsection 285(1) of *The Municipalities Act* allows that a Council may by bylaw set mill rate factors that are applicable to a class of property; and

WHEREAS section 42.1 of *The Municipalities Regulations* establishes the ratio that is acceptable between the highest mill rate factor and the lowest mill rate factor applicable to any class of property; and

WHEREAS the Council of the Town of Dundurn wishes to apply a mill rate factor to a class of property within the boundaries of the Town of Dundurn;

NOW THEREFORE the Council of the Town of Dundurn in the Province of Saskatchewan enacts as follows:

1. TITLE

1.1. This bylaw shall be referred to as the *Mill Rate Factor Bylaw*.

2. DEFINITIONS

2.1. In this bylaw:

2.1.1. "**Town**" means the Town of Dundurn.

3. MILL RATE FACTOR

3.1. The following mill rate factors shall be applied to the uniform mill rate levied against all taxable property for municipal purposes:

3.1.1. Commercial and Industrial classification – 1.15 factor

4. EFFECTIVE DATE

4.1. This bylaw shall come into force and take effect on the date of final approval by the Town Council.



Mayor

Interim Administrator