

# Minimum Tax

## RESORT VILLAGE OF ETTERS BEACH

### BYLAW NO. 78/2015

## A BYLAW TO PROVIDE FOR MINIMUM AMOUNTS OF TAX

The Council of the Resort Village of Eppers Beach in the Province of Saskatchewan enacts as follows:

1. This bylaw shall be known as the "Minimum Tax Bylaw".
2. A minimum tax shall apply to the types and classifications of property included in the table below and shall be due and payable January 01, 2015:

Property Class	Type of Property		
	Land	Improvements	Land & Improvements
a) Seasonal	\$ 440.00		\$880.00
b) Residential	\$ 440.00		\$880.00
c) Commercial & Industrial	\$ 350.00		\$700.00

3. Where a property is classified within more than one property classification by the Saskatchewan Assessment Management Agency (or other evaluator), the minimum tax calculation shall be the higher of the applicable classes.
4. Bylaw No. 73/2014 is hereby repealed.
5. This bylaw shall come into effect on June 01, 2015.

[SEAL]

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Mayor

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Administrator

Section 289 *The Municipalities Act*