

Minimum Tax

VILLAGE OF LIPTON

BYLAW #1, 2008

A BYLAW TO PROVIDE FOR MINIMUM AMOUNTS OF TAX

The Council of the Village of Lipton 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:

Property Class	Type of Property		
	Land	Improvements	Land With Improvements
Residential	\$300.00	\$700.00	\$1,000.00
Commercial & Industrial	\$300.00	\$700.00	\$1,000.00

3. 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.
4. Bylaw # 3, 2007 is hereby repealed.
5. This bylaw shall come into effect on January 1, 2008.

Mayor

[SEAL]

Clerk

Section 289 *The Municipalities Act*

Read a third time and adopted
this ____ day of _____

Clerk