



VILLAGE OF LIPTON  
BYLAW NO 04-2023  
A BYLAW TO PROVIDE FOR A BASE TAX

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

1. This bylaw shall be known as the “Base Tax Bylaw”.
2. A base tax shall apply to the types and classifications of property included in the table below:


Property Class	Type of Property			
	Mill Rate factor	Land	Improvements	Land & Improvements
Residential	1.0	\$450.00	\$750.00	\$1,200.00
Commercial & Industrial	2.7	\$450.00	\$750.00	\$1,200.00

3. A levy equal to the assessed value of the property multiplied by the mill rate will be added to the base amount of tax.
4. Where a property is classified within more than one property classification by the Saskatchewan Assessment Management Agency, the base tax calculation shall be considered independently and applied and added to the taxable assessment value of the commercial classification and the taxable assessed value of the residential classification shall be multiplied by the mill rate. (Base tax + (taxable assessed commercial x mill rate) + (taxable assessed residential x mill rate)).



5. This Bylaw shall come into force and take effect on the date of the final passing thereof and taxes are deemed to be imposed and due on and from January 1<sup>st</sup> of this year.
6. A penalty of 1.25% monthly will be added to all outstanding accounts.
7. Bylaw #03-2021 is hereby repealed.



  
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Mayor

  
\_\_\_\_\_  
Administrator

This is certified a true copy of  
Bylaw 04-2023 dated this

19 day of July 2023

  
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Wanda McLeod  
Administrator