

TOWN OF BREDENBURY
BYLAW NO 411 A BYLAW TO PROVIDE FOR A BASE TAX

The Council of the Town of Bredenbury 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 all land and improvements within the classifications of property included in the table below:

<u>Classification</u>	<u>Amount</u>
a) Agricultural	\$1100
b) Residential	\$1100
c) Commercial & Industrial	\$1100
d) Vacant Land	\$500

- 3. Where two or more parcels of agricultural or residential land are adjacent to each other or only divided by a back alley, but still directly adjacent and parallel to one another; in an un-serviced area, the assessor shall combine the assessment of those properties into a single assessment for the purposes of the assessment roll and charge only one base tax accordingly.
- 4. Appendix A will support those instances when a single base tax or double base tax will occur.
 - i. As per Appendix A, Subsection d; when an unserviced street becomes serviced in the future an additional base tax will apply to these lots and no lots will be allowed to be grandfathered in.
- 5. Bylaw # 406 is hereby repealed.
- 6. This bylaw shall come into effect on February 24, 2025.

[SEAL]

Mayor

CAO

Read a third time and adopted
this 24th day of February, 2025.

CAO

TOWN OF BREDENBURY
A BYLAW TO PROVIDE FOR A BASE TAX FOR AGRICULTURAL AND
RESIDENTIAL PROPERTIES - APPENDIX A

Definitions:
Serviced – Water & Sewer Services, Snow Removal, Garbage Pickup, Defined Street (maybe gravel or paved)

Unserviced – No Water & Sewer, no snow removal services, no garbage pickup, and no defined Street.

Back Alley – As subdivided on ISC Maps.

Street – As subdivided on ISC Maps.

a. Serviced Frontage, Back Alley and Unserviced Back Street.

Serviced Street					
Smith	Smith	Smith	Doe	Doe	Doe
Back Alley					
Smith	Smith	Smith	Doe	Doe	Doe
Unserviced Street					

With the above instance both Smith and Doe would be required to pay one base tax.

b. Unserviced Frontage, Back Alley and Unserviced Back Street.

Unserviced Street					
Smith	Smith	Smith	Doe	Doe	Doe
Back Alley					
Smith	Smith	Smith	Doe	Doe	Doe
Unserviced Street					

With the above instance both Smith and Doe would only be required to pay one base tax.

c. Serviced Frontage, Back Alley and Serviced Back Street.

Serviced Street					
Smith	Smith	Smith	Doe	Doe	Doe
Back Alley					
Smith	Smith	Smith	Doe	Doe	Doe
Serviced Street					

With the above instance both Smith and Doe would be required to pay two base tax.

d. Unserved Street, side by side agricultural or residential property

Unserved Street					
Smith	Smith	Smith	Doe	Doe	Doe

With the above instance both Smith and Doe would only be required to pay one base tax.

e. Served Street, side by side agricultural or residential property

Served Street					
Smith	Smith	Smith	Doe	Doe	Doe

With the above instance both Smith and Doe would only be required to pay one base tax.

f. Served Frontage, Back Alley and Served Back Street.

Served Street					
Smith	Smith	Smith	Doe	Doe	Doe
Back Alley					
Unknown	Unknown	Doe	Unknown	Unkown	Unknown
Served Street					

With the above instance both Smith would pay one base tax and Doe would be required to pay two base tax.