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**TOWN OF KYLE**

**BYLAW NO 05-2018**

**A BYLAW TO PROVIDE FOR A BASE TAX**

The Council of the Town of Kyle 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	
	Land	Improvements
Agriculture	\$600	\$200
Residential	\$600	\$200
Commercial & Industrial	\$600	\$200

3. Where a property is classified within more than one property classification by the Saskatchewan Assessment Management Agency, <sup>1</sup>the base tax calculation shall be the higher of the applicable classes.
4. Where two or more contiguous parcels of land are owned by the same person, the assessor shall combine the assessment of those parcels into a single assessment for the purpose of the assessment roll, at the request of the owner.
5. Bylaw # 09-2017 is hereby repealed.
6. This bylaw shall come into effect on May 9,2018.

[SEAL]

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Administrator

Section 290 *The Municipalities Act*

Read a third time and adopted  
this \_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
Administrator

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