

## **TOWN OF HERBERT**

### **BYLAW NO 2018-04**

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

The Council of the Town of Herbert 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	Land & Improvements
Agriculture	700.00	700.00	700.00
Residential	700.00	700.00	700.00
Commercial & Industrial	700.00	700.00	700.00

3. Where a property is classified within more than one property classification by the Saskatchewan Assessment Management Agency, the base tax calculation shall be the higher of the applicable classes.
4.
  - a) Where Serviced or Serviceable lots within the Town of Herbert are owned by the same person, the assessor shall combine the assessment of those parcels into a single assessment for the purposes of the assessment roll subject to the following conditions:
    - i. Only serviced lots with no improvements requiring Town utilities are eligible.
    - ii. Each owner may consolidate a maximum of two serviced lots adjacent to a lot with improvements for which they have title.
    - iii. Tax consolidations made by Council resolution prior to the effective date of this bylaw remain valid.
    - iv. Requests for consolidation of lots must be made in writing to the administrator.
  - b) Non-Serviceable Lots that are in a location that Council deems can not be developed with Town water or sewer shall be eligible for consolidation on the tax roll
    - i. To a limit of 4 providing they are adjacent lots on the same block as a lot with improvements for which the same owner has title.
5. Bylaw 2016-04 is hereby repealed.
6. This bylaw shall come into effect on the 12 day of April, 2018.

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**Mayor**

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**Administrator**

**Certified a true copy of  
Bylaw No. 2018-04 adopted by  
Resolution of Council on the  
12<sup>th</sup> day of April, 2018.**

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**Mayor/Administrator**