

RURAL MUNICIPALITY OF SPIRITWOOD NO. 496

BYLAW NO. 2025-5

**A BYLAW OF THE RURAL MUNICIPALITY OF SPIRITWOOD NO.496 TO PROVIDE FOR A
MINIMUM TAX**

The Council of the Rural Municipality of Spiritwood No. 496 in the Province of Saskatchewan enacts as follows:

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

Property Class	Type of Property	
	Land	Improvements
Agriculture	\$165.00	\$0.00
Residential	\$350.00	\$750.00
Commercial/Industrial	650.00	\$650.00

3. Where a property is classified within more than one property classification by the Saskatchewan Assessment Agency, the minimum tax calculation shall be considered independently and applied to each classification.
4. Where two or more contiguous parcels of land are owned by the same person, the assessor may combine the assessment of those parcels into a single assessment for the purpose of the assessment roll.
5. Where agriculture improvements exist on a parcel of land where there is no residential or commercial improvement assessments, the minimum tax for agriculture improvements shall be \$600.00.
6. Bylaw No. 2022-3 is hereby repealed.
7. This bylaw shall come into effect on the date of passing.

Shirley Dauvin

Reeve



CAO Administrator

Read a third time and adopted
this 8th day of July, 2025