

## **RESORT VILLAGE OF LUMSDEN BEACH**

### **BYLAW NO. 2014 / 18**

#### **A BYLAW TO ESTABLISH A METHOD OF PRIVATE PROPERTY TAXATION AT THE RESORT VILLAGE OF LUMSDEN BEACH**

The Council of the Resort Village of Lumsden Beach (RVLB) in the Province of Saskatchewan enacts as follows:

1. RVLB Council is responsible to determine the annual method of municipal private property taxation. Education taxes are collected by RVLB, but the Province of Saskatchewan establishes the method used to determine the amount of the Education Tax charged to each private property within RVLB.
2. RVLB Council will annually determine a Service Fee to be charged equitably to each private property with buildings and to each private property with no buildings. The intent of the Service Fee is to provide equitable contributions by every private property owner towards the provision of services delivered by RVLB to all private property owners. Private properties with no buildings that are attached to private property with buildings and owned by the same owner are to be charged the annual Service Fee only once.
3. RVLB Council will annually determine an amount of revenue required to operate the municipality. Having accounted for other sources of revenue to be received, such as Service Fees, Special Assessments and Grants, RVLB Council will establish an annual Mill Rate to be multiplied by the assessed values of land and buildings (as established by the Saskatchewan Assessment Management Agency) in order to determine the amount of municipal property taxes owed by each private property owner.
4. RVLB Council will arrange for Tax Notices to be sent to all private property owners. The total taxes owed will be a combination of Education Taxes, Property Taxes, Service Fees and any additional taxes such as Special Assessments or Shoreline Fees.
  - a. Service Fees, Shoreline Fees and any Special Assessments, as set by Council, shall be due annually by February 28. The amount of the Fees can be found in the RVLB Schedule of Fees.
  - b. Education and Municipal Property taxes, based on assessed values, shall be due annually by June 30.

Read a third time and adopted  
This 10<sup>th</sup> day of October, 2014