



A BYLAW OF THE RURAL MUNICIPALITY OF MCKILLOP NO. 220 IN THE PROVINCE OF SASKATCHEWAN TO SET THE MILL RATE, MILL RATE FACTORS AND MINIMUM TAX

The Council of the Rural Municipality of McKillop No. 220, in the Province of Saskatchewan, enacts as follows:

Title

1. This Bylaw may be referred to as the *Mill Rate, Mill Rate Factors and Minimum Tax Bylaw*.

2. RM of McKillop

2.1. Uniform Mill Rate

The uniform mill rate shall be 7.765 mills.

2.2. Mill Rate Factors

The mill rates factors to be applied to the uniform rate levied against all taxable property for municipal purposes in the property classes established by subsection 42(2) of *The Municipalities Regulations* are as set out in Table 1 attached to and forming part of this bylaw.

2.3. Minimum Tax

The minimum taxes to be applied to all taxable property for municipal purposes in the property classes established by subsection 42(2) of *The Municipalities Regulations* are as set out in Table 2 attached to and forming part of this bylaw.

2.4. Base Tax

The base taxes to be applied to all taxable property for municipal purposes in the property classes established by subsection 42(2) of *The Municipalities Regulations* are as set out in Table 3 attached to and forming part of this bylaw.

2.5. Property classification re minimum tax and base tax

Where a property is classified in more than one property class by the Saskatchewan Assessment Management Agency, the minimum tax and base tax calculations shall be based on the higher of the applicable classes.

3. Organized Hamlet of Alta Vista

Notwithstanding section 2 of this bylaw, The Organized Hamlet of Alta Vista shall have the following in accordance with the attached Alta Vista: Tax Revenue Agreement:



3.1. Uniform Mill Rate

The uniform mill rate shall be 5.0 mills, and the mill rate shall be applied to all properties for municipal purposes, within the Organized Hamlet of Alta Vista, in the property classes established by subsection 42(2) of *The Municipalities Regulations*.

3.2. Tax Revenue Deficiency

The tax revenue deficiency has been determined to be \$7,550 to be paid from the Alta Vista reserve account.

3.3. Minimum Tax

The minimum taxes to be applied to all taxable property for municipal purposes in the property classes established by subsection 42(2) of *The Municipalities Regulations* are as set out in Table 2 attached to and forming part of this bylaw.

3.4. Base Tax

The base taxes to be applied to all taxable property for municipal purposes in the property classes established by subsection 42(2) of *The Municipalities Regulations* are as set out in Table 3 attached to and forming part of this bylaw.

3.5. Property classification re minimum tax and base tax

Where a property is classified in more than one property class by the Saskatchewan Assessment Management Agency, the minimum tax and base tax calculations shall be based on the higher of the applicable classes.

4. Organized Hamlet of Spring Bay

Notwithstanding section 2 of this bylaw, The Organized Hamlet of Spring Bay shall have the following in accordance with the attached Spring Bay: Tax Revenue Agreement:

4.1. Uniform Mill Rate

The uniform mill rate shall be 2.65 mills and the mill rate shall be applied to all properties for municipal purposes, within the Organized Hamlet of Spring Bay, in the property classes established by subsection 42(2) of *The Municipalities Regulations*.

4.2. Tax Revenue Deficiency

The tax revenue deficiency has been determined to be \$11,527, to be paid from the Spring Bay Hamlet reserve account.

4.3. Minimum Tax

The minimum taxes to be applied to all taxable property for municipal purposes in the property classes established by subsection 42(2) of *The Municipalities Regulations* are as set out in Table 2 attached to and forming part of this bylaw.

4.4. Base Tax

The base taxes to be applied to all taxable property for municipal purposes in the property classes established by subsection 42(2) of *The Municipalities Regulations* are as



set out in Table 3 attached to and forming part of this bylaw.

4.5. Property classification re minimum tax and base tax

Where a property is classified in more than one property class by the Saskatchewan Assessment Management Agency, the minimum tax and base tax calculations shall be based on the higher of the applicable classes.

5. Organized Hamlet of North Colesdale

Notwithstanding section 2 of this bylaw, The Organized Hamlet of North Colesdale shall have the following in accordance with the attached North Colesdale: Tax Revenue Agreement:

5.1. Uniform Mill Rate

The uniform mill rate shall be 6.0 mills and the mill rate shall be applied to all properties for municipal purposes, within the Organized Hamlet of North Colesdale, in the property classes established by subsection 42(2) of The Municipalities Regulations.

5.2. Mill Rate and Minimum Tax

The mill rate and minimum tax shall be applied to fifty-two (52) properties, with the Organized Hamlet of North Colesdale, for municipal purposes in the property classes established by subsection 42(2) of The Municipalities Regulations.

5.3. Tax Revenue Deficiency

The tax revenue deficiency has been determined to be \$3,323, to be paid from the North Colesdale Hamlet reserve account.

5.4. Minimum Tax

The minimum taxes to be applied to all taxable property for municipal purposes in the property classes established by subsection 42(2) of *The Municipalities Regulations* are as set out in Table 2 attached to and forming part of this bylaw.

5.5. Base Tax

The base taxes to be applied to all taxable property for municipal purposes in the property classes established by subsection 42(2) of *The Municipalities Regulations* are as set out in Table 3 attached to and forming part of this bylaw.

5.6. Property classification re minimum tax and base tax

Where a property is classified in more than one property class by the Saskatchewan Assessment Management Agency, the minimum tax and base tax calculations shall be based on the higher of the applicable classes.



6. Coming into force

6.1. This Bylaw comes into force on the day on which it is passed.

7. Repeal of Former Bylaw

7.1. Bylaw 438-2023 is hereby repealed.

Read a first time on July 30, 2024.

Read a second time on July 30, 2024.

Read a third time on July 30, 2024.



REEVE

ADMINISTRATOR



Table 1

Bylaw No. 445/2024

Mill Rate Factors

(section 3)

Property Classification	Mill Rate Factor
Agricultural	1.05
Residential	0.92
Commercial	1.65
Resource	1.65

Property Classification	Minimum Tax
Agricultural	0
Residential Land	\$550.00
Commercial	0

Property Classification	Base Tax
Agricultural	0
Residential	0
Commercial	0



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APPROVED



This Agreement is made as of this ____ day of _____, 2023,

BETWEEN:

RURAL MUNICIPALITY OF MCKILLOP NO. 220
(the "RM" or "Municipality")

AND:

THE HAMLET BOARD OF THE ORGANIZED HAMLET OF ALTA VISTA
(the "Hamlet")

WHEREAS The Hamlet is an organized hamlet within the Municipality pursuant to *The Municipalities Act* (the "Act").

WHEREAS Pursuant to s. 69 of the Act, the Municipality has agreed to decrease the Hamlet's allocation of property taxes subject to, *inter alia*, the Hamlet entering into this agreement.

WHEREAS Section 69 of The Municipalities Act requires that at least 40% but not more than 75% of the total tax revenue generated in the Hamlet must accrue to a special Hamlet account.

WHEREAS Subject to section 71 of The Municipalities Act, the RM may establish a mill rate for an Organized Hamlet that is different from the mill rate that applies to the rest of the RM by agreement.

WHEREAS The Municipality may implement an annual assessment and a special levy where applicable, pursuant to s. 70 of the Act, to ensure that the Municipality's tax collections for the Hamlet are sufficient for the actual costs incurred in providing services to the Hamlet.

WHEREAS The RM and Hamlet wish to enter into an agreement Subject to Part IV Division 6 of *The Municipalities Act*.

NOW THEREFORE, in consideration of the promises and the mutual agreements and covenants herein contained, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. ANNUAL ASSESSMENT & SPECIAL LEVY

- 1.1.** In accordance with the Municipalities Act, the Municipality may, and the Hamlet consents, to the RM conducting an annual assessment to determine if there is any deficiency in the tax collections to actual costs incurred by the Municipality in providing services to the Hamlet.
- 1.2.** In the event a deficiency exists, the Municipality may levy a special tax against the Hamlet in the amount determined by the annual Assessment and Municipal budget (the "Special Levy").



1.3. The RM shall notify the Hamlet in writing at least thirty (30) days following the completion of the annual assessment of the amount of the Special Levy against the Hamlet.

2. MILL RATE AND REVENUE

- 2.1. The Hamlet agrees to a forty (40) percent (Hamlet)/ sixty (60) percent (RM) split of the Hamlet's property taxes subject to, inter alia, the Hamlet entering into this agreement.
- 2.2. The mill rate shall be set at the amount required to set the revenues identified in the annual budget for that fiscal year unless a special levy has been determined to compensate for deficient revenue.
- 2.3. Unless otherwise determined by the Municipality, the property owners within the Hamlet shall pay the tax levy in accordance with this agreement, including special levies, no later than December 31st in the year it was levied.
- 2.4. Should the Special Levy not be paid within the timeframe indicated above, it shall be subject to the same interest rate that tax arrears are subject to, and the property owners within the Hamlet shall be responsible for paying the interest in addition to any Special Levy in arrears.
- 2.5. The parties agree that the collected Special Levy shall not form part of or be credited to the Hamlet's account that is maintained by the Municipality pursuant to s. 69 of the Act. The Municipality shall retain one hundred (100) percent of the special levy levied and collected.
- 2.6. The Mill rate will be determined jointly by the RM and the Hamlet, no later than June 30th annually.

3. MILL RATE AND SPECIAL LEVY

- 3.1. The mill rate has been determined to be 5.0 for the 2023 Hamlet tax levy.
- 3.2. The tax revenue deficiency has been determined to be approximately \$7,895 or \$188 on 42 improved lots, subject to change upon confirmation by audited RM financial statements.
- 3.3. The Hamlet agrees to pay the deficiency from the Hamlet reserve account to the RM.

4. GENERAL PROVISIONS

- 4.1. Any notice or communication required or permitted to be given hereunder to a party shall, as applicable, be by personal delivery or courier or email addressed to such party as follows:

If to the Municipality:
RM of McKillop No.220
Box 220
Bulyea, SK S0G 0L0
Email: rm220general@rm220.ca



If to the Hamlet:

Organized Hamlet of Alta Vista
Attn: Steve Wolos
PO Box 374
Silton SK S0G 4L0
Email: innovation@sasktel.net

- 4.2. The Municipality and Hamlet may submit any disagreement, which may arise with respect to the terms and conditions of this Agreement, to the appeal board (as referred to in the Act) in accordance with section 77 of the Act.
- 4.3. This Agreement may only be altered or amended by way of a written agreement duly executed by the parties hereto.
- 4.4. This Agreement shall be governed by the laws of the Province of Saskatchewan.
- 4.5. The parties hereby covenant and agree to execute and deliver such further and other agreements, assurances, undertakings, acknowledgments, or documents and do or perform or cause to be done or performed any further acts and things as may be necessary or desirable in order to give full effect to this Agreement.
- 4.6. This Agreement may be executed in counterparts and delivered in person or by e-mail or other similar means of electronic communication, of which, when so executed and delivered, shall be deemed to be an original, and such counterpart taken together shall constitute one and the same instrument.



This Agreement is made as of this ____ day of _____, 2023,

BETWEEN:

RURAL MUNICIPALITY OF MCKILLOP NO. 220
(the "RM" or "Municipality")

AND:

THE HAMLET BOARD OF THE ORGANIZED HAMLET OF SPRING BAY
(the "Hamlet")

WHEREAS The Hamlet is an organized hamlet within the Municipality pursuant to *The Municipalities Act* (the "Act").

WHEREAS Pursuant to s. 69 of the Act, the Municipality has agreed to decrease the Hamlet's allocation of property taxes subject to, *inter alia*, the Hamlet entering into this agreement.

WHEREAS Section 69 of The Municipalities Act requires that at least 40% but not more than 75% of the total tax revenue generated in the Hamlet must accrue to a special Hamlet account.

WHEREAS Subject to section 71 of The Municipalities Act, the RM may establish a mill rate for an Organized Hamlet that is different from the mill rate that applies to the rest of the RM by agreement.

WHEREAS The Municipality may implement an annual assessment and a special levy where applicable, pursuant to s. 70 of the Act, to ensure that the Municipality's tax collections for the Hamlet are sufficient for the actual costs incurred in providing services to the Hamlet.

WHEREAS The RM and Hamlet wish to enter into an agreement Subject to Part IV Division 6 of *The Municipalities Act*.

NOW THEREFORE, in consideration of the promises and the mutual agreements and covenants herein contained, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. ANNUAL ASSESSMENT & SPECIAL LEVY

- 1.1.** In accordance with the Municipalities Act, the Municipality may, and the Hamlet consents, to the RM conducting an annual assessment to determine if there is any deficiency in the tax collections to actual costs incurred by the Municipality in providing services to the Hamlet.
- 1.2.** In the event a deficiency exists, the Municipality may levy a special tax against the Hamlet in the amount determined by the annual Assessment and Municipal budget (the "Special Levy").



1.3. The RM shall notify the Hamlet in writing at least thirty (30) days following the completion of the annual assessment of the amount of the Special Levy against the Hamlet.

2. MILL RATE AND REVENUE

2.1. The Hamlet agrees to a forty (40) percent (Hamlet)/ sixty (60) percent (RM) split of the hamlet's property taxes subject to, inter alia, the Hamlet entering into this agreement.

2.2. The mill rate shall be set at the amount required to set the revenues identified in the annual budget for that fiscal year unless a special levy has been determined to compensate for deficient revenue.

2.3. Unless otherwise determined by the Municipality, the property owners within the Hamlet shall pay the tax levy in accordance with this agreement, including special levies, no later than December 31st in the year it was levied.

2.4. Should the Special Levy not be paid within the timeframe indicated above, it shall be subject to the same interest rate that tax arrears are subject to, and the property owners within the Hamlet shall be responsible for paying the interest in addition to any Special Levy in arrears.

2.5. The parties agree that the collected Special Levy shall not form part of or be credited to the Hamlet's account that is maintained by the Municipality pursuant to s. 69 of the Act. The Municipality shall retain one hundred (100) percent of the special levy levied and collected.

2.6. The Mill rate will be determined jointly by the RM and the Hamlet, no later than June 30th annually.

3. MILL RATE AND SPECIAL LEVY

3.1. The mill rate has been determined to be 2.4 for the 2023 Hamlet tax levy.

3.2. The tax revenue deficiency has been determined to be approximately \$8,260, subject to change upon confirmation by audited RM financial statements.

3.3. The Hamlet agrees to pay the deficiency from the Hamlet reserve account to the RM.

4. GENERAL PROVISIONS

4.1. Any notice or communication required or permitted to be given hereunder to a party shall, as applicable, be by personal delivery or courier or email addressed to such party as follows:

If to the Municipality:

RM of McKillop No.220

Box 220

Bulyea SK S0G 0L0

Email: rm220general@rm220.ca



If to the Hamlet:

Organized Hamlet of Spring Bay
Attn: Karen Kramer CPA, CMA
940 Victoria Ave East
Regina SK S4N 7A9
Email: springbayhamlet@gmail.com

- 4.2. The Municipality and Hamlet may submit any disagreement, which may arise with respect to the terms and conditions of this Agreement, to the appeal board (as referred to in the Act) in accordance with section 77 of the Act.
- 4.3. This Agreement may only be altered or amended by way of a written agreement duly executed by the parties hereto.
- 4.4. This Agreement shall be governed by the laws of the Province of Saskatchewan.
- 4.5. The parties hereby covenant and agree to execute and deliver such further and other agreements, assurances, undertakings, acknowledgments, or documents and do or perform or cause to be done or performed any further acts and things as may be necessary or desirable in order to give full effect to this Agreement.
- 4.6. This Agreement may be executed in counterparts and delivered in person or by e-mail or other similar means of electronic communication, of which, when so executed and delivered, shall be deemed to be an original, and such counterpart taken together shall constitute one and the same instrument.



This Agreement is made as of this _____ day of _____, 2023,

BETWEEN:

RURAL MUNICIPALITY OF MCKILLOP NO. 220
(the "RM" or "Municipality")

AND:

THE HAMLET BOARD OF THE ORGANIZED HAMLET OF COLESDALE PARK NORTH
(the "Hamlet")

WHEREAS The Hamlet is an organized hamlet within the Municipality pursuant to The Municipalities Act (the "Act").

WHEREAS Pursuant to s. 69 of the Act, the Municipality has agreed to decrease the Hamlet's allocation of property taxes subject to, inter alia, the Hamlet entering into this agreement.

WHEREAS Section 69 of The Municipalities Act requires that at least 40% but not more than 75% of the total tax revenue generated in the Hamlet must accrue to a special Hamlet account.

WHEREAS Subject to section 71 of The Municipalities Act, the RM may establish a mill rate for an Organized Hamlet that is different from the mill rate that applies to the rest of the RM by agreement.

WHEREAS The Municipality may implement an annual assessment and a special levy where applicable, pursuant to s. 70 of the Act, to ensure that the Municipality's tax collections for the Hamlet are sufficient for the actual costs incurred in providing services to the Hamlet.

WHEREAS The RM and Hamlet wish to enter into an agreement Subject to Part IV Division 6 of The Municipalities Act.

NOW THEREFORE, in consideration of the promises and the mutual agreements and covenants herein contained, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. ANNUAL ASSESSMENT & SPECIAL LEVY

- 1.1. In accordance with the Municipalities Act, the Municipality may, and the Hamlet consents, to the RM conducting an annual assessment to determine if there is any deficiency in the tax collections to actual costs incurred by the Municipality in providing services to the Hamlet.
- 1.2. In the event a deficiency exists, the Municipality may levy a special tax against the Hamlet in the amount determined by the annual Assessment and Municipal budget (the "Special Levy").
- 1.3. The RM shall notify the Hamlet in writing at least thirty (30) days following the completion of the annual assessment of the amount of the Special Levy against the Hamlet.



2. MILL RATE AND REVENUE

- 2.1. The Hamlet agrees to a forty (40) percent (Hamlet)/ sixty (60) percent (RM) split of the hamlet's property taxes subject to, inter alia, the Hamlet entering into this agreement.
- 2.2. Notwithstanding Section 2.1., If the Hamlet does not set the mill rate and enter into an agreement with the RM, the hamlet shall agree to a forty-three (43)/ fifty-seven (57) split of the Hamlet's property taxes.
- 2.3. The mill rate shall be set at the amount required to set the revenues identified in the annual budget for that fiscal year unless a special levy has been determined to compensate for deficient revenue.
- 2.4. Unless otherwise determined by the Municipality, the property owners within the Hamlet shall pay the tax levy in accordance with this agreement, including special levies, no later than December 31st in the year it was levied.
- 2.5. Should the Special Levy not be paid within the timeframe indicated above, it shall be subject to the same interest rate that tax arrears are subject to, and the property owners within the Hamlet shall be responsible for paying the interest in addition to any Special Levy in arrears.
- 2.6. The parties agree that the collected Special Levy shall not form part of or be credited to the Hamlet's account that is maintained by the Municipality pursuant to s. 69 of the Act. The Municipality shall retain one hundred (100) percent of the special levy levied and collected.
- 2.7. The Mill rate and tax percentage returned to the Hamlet will be determined jointly by the RM and the Hamlet no later than June 30th annually.

3. MILL RATE AND SPECIAL LEVY

- 3.1. The mill rate has been determined to be 6.0 for the 2023 Hamlet tax levy.
- 3.2. The mill rate and minimum tax will be applied to 52 lots in the Hamlet.
- 3.3. The tax revenue deficiency has been determined to be approximately \$3,112, subject to change upon confirmation by audited RM financial statements.
- 3.4. The Hamlet agrees to pay the deficiency from the Hamlet reserve account to the RM.

4. GENERAL PROVISIONS

- 4.1. Any notice or communication required or permitted to be given hereunder to a party shall, as applicable, be by personal delivery or courier or email addressed to such party as follows:



If to the Municipality:

RM of McKillop No.220
Box 220
Bulyea SK S0G 0L0
Email: rm220general@rm220.ca

If to the Hamlet:

Organized Hamlet of Colesdale Park North
Attn: Trent Korchynski
6303 Leger Bay
Regina SK S4X 2K4
Email: trentkorchynski@gmail.com

- 4.2. The Municipality and Hamlet may submit any disagreement, which may arise with respect to the terms and conditions of this Agreement, to the appeal board (as referred to in the Act) in accordance with section 77 of the Act.
- 4.3. This Agreement may only be altered or amended by way of a written agreement duly executed by the parties hereto.
- 4.4. This Agreement shall be governed by the laws of the Province of Saskatchewan.
- 4.5. The parties hereby covenant and agree to execute and deliver such further and other agreements, assurances, undertakings, acknowledgments, or documents and do or perform or cause to be done or performed any further acts and things as may be necessary or desirable in order to give full effect to this Agreement.
- 4.6. This Agreement may be executed in counterparts and delivered in person or by e-mail or other similar means of electronic communication, of which, when so executed and delivered, shall be deemed to be an original, and such counterpart taken together shall constitute one and the same instrument.