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Tax Abatement Policy Non-Resource Commercial Properties

Purpose

To provide the Rural Municipality of Milton No. 292 Council and Administration with a framework for providing municipal and education property tax abatements for non-resource commercial properties.

Definitions

The following definitions apply to this Policy

“Council” means the council for the Rural Municipality of Milton No. 292

“Non-Resource Commercial Properties” means any properties within Divisions 1-6 boundaries within the Rural Municipality of Milton No. 292 that have a “Commercial Other (CO)” tax classification from the Saskatchewan Assessment Management Agency (SAMA) the year of the abatement.

“RM” means the Rural Municipality of Milton No. 292

Scope

All municipal and education property tax abatements for non-resource commercial properties shall be made in accordance with this policy.

Policy

The municipal and education property taxes levied for non-resource commercial properties within Division 1-6 in the RM shall be abated to mirror the municipal residential mill rate and the residential education property tax mill rate.

Procedure

Each year, after the tax levy has been calculated, Administration shall present to council at the next regularly scheduled council meeting a listing of the non-resource commercial properties that includes the following information:

Roll number

Land Location

Calculated Municipal Levy

Calculated Education Property Tax Levy

Abatement calculated based on this policy

Council will review the information provided by Administration and approve the abatement through council resolution.

Administration will provide the affected property owners with a tax notice reflecting the approved abatement.

Review Date

This policy will be reviewed by council at least once each calendar year.

Resolution No. 2023-381

October 16th, 2023