

Tax Certificates

Village of Debden

BYLAW NO 3/2013

A BYLAW TO ESTABLISH FEES FOR THE PROVISION OF TAX CERTIFICATES AND OTHER ASSESSMENT OR TAXATION INFORMATION

The Council of the Village of Debden in the Province of Saskatchewan enacts as follows:

1. This bylaw shall be referred to as the Assessment and Taxation Information Fee Bylaw.
2. In this bylaw:
 - a) "Act" shall mean *The Municipalities Act*;
 - b) "Designated officer" shall mean the Administrator of the municipality or any other person who has been assigned responsibility to issue tax certificates by the council of the municipality;
 - c) "Municipality" shall mean the Village of Debden.
3. Upon receipt of:
 - a) a request for information or service, and
 - b) the appropriate fee for a Tax Certificate shall be \$40.00, the municipality shall provide to the applicant the requested information or service.
4. Notwithstanding Section 3 of this bylaw, no person shall be required to pay a fee to inspect:
 - a) the assessment roll for the current year during the period the roll is open for inspection pursuant to subsection 213(1) of the Act; and
 - b) that portion of the assessment roll for the current year which council has authorized to be available for public inspection at any additional times.
5. In addition to the requirements described within subsection 276(1) of the Act, tax certificates issued by the municipality shall contain the following information:
 - a) tax levy for the previous year, if the taxes for the current year have not yet been levied;
 - b) date of registration and/or the interest number of a tax lien in favour of the municipality;
 - c) the amount of outstanding amounts which may be added to property taxes pursuant to section 405 of the Act.

6. The tax certificate issued by the municipality shall be Form "A", attached hereto and forming a part of this bylaw, which may be amended by the designated officer provided that the amendment does not alter the substance of the form.¹
7. A tax certificate issued by the municipality shall contain no more than one property.
8. Any Bylaw Regarding Tax Certificate Fees is hereby repealed.
9. This bylaw shall come into force on the third reading of council.





Mayor



Administrator

Section 276 The Municipalities Act

Read a third time and adopted
this 30 day of January, 2013



Administrator

¹ This section would be used only if the municipality desires to incorporate the form into the bylaw. Alternatively, the municipality may wish to authorize the form by resolution. A suggested form is attached which should be modified to meet municipal standards.

Schedule 1 to Bylaw 3/2013PROPERTY ASSESSMENT AND TAXATION FEES

Service / Information	Fee
1. Tax Certificate ²	
a) each property	
b) first property	40.00
c) each additional property requested at the same time	10.00
2. General property assessment and/or tax information relating to a single property ³	
a) provided verbally	
i) to the property owner	0
ii) to other than the property owner	40.00
b) provided in written or electronic format	
i) to the property owner	0
ii) to other than the property owner	40.00

TAX CERTIFICATE⁴

_____ of _____

Form as produced by Munisoft Software.

Dated at _____, this ____ day of _____

Designated Officer

{Seal}

⁴ Tax certificate form is not prescribed. Form must meet minimum legislative requirements (see section 276). Form may be part of the bylaw or it may be adopted by resolution of council. Amend section 7 of this bylaw if applicable.