

Resort Village of Kivimaa – Moonlight Bay

Bylaw 01/25

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

The Council of the Resort Village of Kivimaa – Moonlight Bay 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.
 - c) “Municipality” shall mean the Resort Village of Kivimaa – Moonlight Bay.
3. Upon receipt of:
 - a) A request for property assessment and/or taxation information or service, and
 - b) the appropriate fee as described in Schedule 1, attached hereto and forming a part of this bylaw,the municipality shall provide to the applicant the requested information or service pertaining to property assessment and/or taxation.
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 the standard Tax Certificate Form as outlined by Munisoft Tax Software, which shall contain the following information:

To whom the tax certificate is addressed

Tax Certificate Number

Reference number for the person/corporate entity requesting the information

Legal description of land

Amount of taxes imposed this year

Previous year tax levy if current year taxes have not been levied

Current taxes owing

Amount of tax arrears

Amount of local improvement special assessment due

Amount shown on local improvement special assessment roll not yet due

Outstanding assessment appeal to board of revision or to Saskatchewan Municipal

Board

Notice of intention issued regarding a local improvement approved by the Saskatchewan Municipal Board

Outstanding amounts which may be added to property taxes pursuant to Section 369 of the Act.

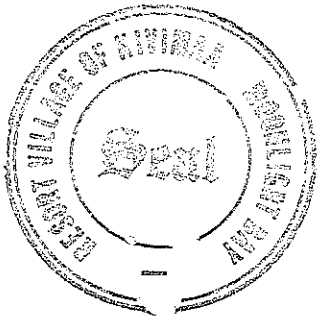
This tax certificate, forming part of this bylaw, may be amended by the designated officer provided that the amendment does not alter the substance of the form.

7. A tax certificate issued by the municipality shall contain no more than one property.

8. Bylaw No. 1/01 is hereby repealed.

9. This bylaw shall come into force on February 18, 2025.

[SEAL]



John Daly
Mayor

Amanda Bischler
Administrator

Read a third time and adopted
this 18th day of February, 2025.

Amanda Bischler
Administrator



Schedule 1 to Bylaw 01/25

PROPERTY ASSESSMENT AND TAXATION FEES

Service/Information	Fees
1. Tax Certificate	
a) each certificate	\$25.00
b) each property	\$25.00
c) first property	\$25.00
d) each additional property requested the same time	\$25.00
2. General property assessment and/or tax information relating to a single property	
a) provided verbally	
i) to the property owner	No Fee
ii) to other than the property owner	\$25.00
b) provided in written or electronic format	
i) to the property owner	No Fee
ii) to other than the property owner	\$25.00