

A BYLAW OF THE VILLAGE OF ELBOW TO PROVIDE FOR A BASE TAX TO BE LEVIED, EFFECTIVE JANUARY 1, 2026, ON TAXABLE PROPERTIES IN THE VILLAGE OF ELBOW

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

1. This bylaw shall be known as the “Base Tax Bylaw”.
2. A base tax shall apply to the types and classifications of property included in the table below:

Property Class	Type of Property		
	Land	Improvements	Combined
Agriculture	0	0	0
Residential	869.20	466.40	1335.60
Commercial & Industrial	869.20	84.80	954.00

and for properties that do not distinguish the type of property (land or improvements or both) within a property class; such as those valued under the income or sales comparison approach:

Classification	Amount
a) Agricultural	0.00
b) Residential	1335.60
c) Commercial & Industrial	954.00

3. Where a property is classified within more than one property classification by the Saskatchewan Assessment Management Agency, the base tax calculation shall be considered independently and applied to each classification.
4. Bylaw No. 2-2023 is hereby repealed.



June 8, 2026