

**RESORT VILLAGE OF SASKATCHEWAN BEACH**

**BYLAW NO. 5-2023**

**A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES**

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

1. Due Date  
Property and other taxes imposed by the Resort Village of Saskatchewan Beach are deemed to be imposed on the first day of January in each year and shall be due on December 31<sup>st</sup>.
2. Penalty on Arrears of Taxes; Municipal and Education
  - a) Taxes which remain unpaid after the 31<sup>st</sup> day of December of the year in which they are levied shall be subject to a penalty.
    - i) The method of calculating the penalty shall be a simple rate of 15% per annum, added on January 1<sup>st</sup> applied to the total taxes that remain unpaid as of January 1<sup>st</sup> of the year in which the penalty is being applied.
  - b) The penalty charges are to be added to and shall form part of the tax roll.
3. Incentive Program – Prompt Payment; Municipal
  - a) Discounts shall be allowed from the time the notice of the levy is sent until July 31, 2023 to encourage prompt payment of the current year's taxes on property.
  - b) Payments of current taxes received from the time the notice of the levy is sent until the end of July 31, 2023 shall be eligible for a discount of 9% of the amount paid.
4. Repeal Previous Incentive and/or Penalty Programs  
Bylaw No. 168 is hereby repealed.
5. Coming into Force  
This bylaw shall come into force on the day of the third reading.

READ A FIRST TIME May 17, 2023  
READ A SECOND TIME May 17, 2023  
READ A THIRD TIME AND ADOPTED May 17, 2023

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer



Certified to be a true copy of Bylaw No. 5-2023 adopted by the Council of the Resort Village of Saskatchewan Beach on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Chief Administrative Officer

[SEAL]