

## RESORT VILLAGE OF CHITEK LAKE

### BYLAW NO 143-2019

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

The Council of the Resort Village of Chitek Lake, in the Province of Saskatchewan enacts as follows:

1. Due Date

Property and other taxes imposed by the Resort Village of Chitek Lake are deemed to be imposed on the first day of January in each year and shall be due on the 31<sup>st</sup> day of December.

2. Penalty on Arrears of Taxes

- a) Taxes, which remain unpaid after the 31<sup>st</sup> day of December on the year in which they are levied, shall be subject to a penalty.
- b) The method of calculating the penalty shall be a simple 15% per annum, added on January 1<sup>st</sup> and applied to the total taxes that remain unpaid as at January 1<sup>st</sup> of the year in which the penalty is being applied.
- c) The penalty charges are to be added to and shall form part of the tax roll.

3. Prompt Payment

- a) Discounts shall be allowed from the time the notice of the levy is sent until September 30<sup>th</sup>, to encourage prompt payment of the current year's taxes on property;
- b) Payment of current taxes received:
  - i) From the time the notice of the levy is sent until the 30<sup>th</sup> day of September shall be eligible for a discount of 4% of the amount paid.

4. Incentive Program – Prepayments

- a) From January 1 until the notice of levy is sent, discounts shall be allowed with respect to the prepayment of the current year's taxes on property; the rate of discount relative to prepayment of taxes shall be 4%.

5. Education Property Taxes
  - a) Sections 3 and 4 do not apply to property taxes levied on behalf of a school division.
6. Taxes in Arrears
  - a) This Bylaw does not apply if arrears are in place. Arrears must be paid before discounts apply.
7. Repeal Previous Incentive and/or Penalty Program
  - a) Bylaw 133/2017 is hereby repealed.
8. Coming into Force
  - a) This Bylaw shall come into force on <sup>July 8</sup> June 18, 2019.

Read a third time and adopted  
 This 18 day of <sup>July 8</sup> June, 2019.

  
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 Chief Administrative Officer

  
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 Mayor *Beatty*



  
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 Chief Administrative Officer

Sections 272, 279 and 280 of  
*The Municipalities Act*

Certifies a true copy of Bylaw 143-2019.  
 Adopted by resolution of Council of the  
 Resort Village of Chitek Lake on the 18  
 Day of June, 2019.

  
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 Chief Administrative Officer