

# TOWN OF SALTCOATS

## BYLAW 03-2018

### A BYLAW TO ESTABLISH TAX PENALTIES

The Council of Town of Saltcoats in the Province of Saskatchewan enacts as follows:

1. Due Date

Property and other taxes imposed by the Town of Saltcoats are deemed to be imposed on the first day of January in each year and shall be due on June 30<sup>th</sup>.

2. Penalty on Arrears of Taxes

a) Taxes which remain unpaid after the 31st 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 compound rate of 1.5% per month, added on the first day of each month applied to the total taxes and penalties that remain unpaid at the end of the month preceding the month 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. Penalty on Current Taxes

a) Where current taxes remain unpaid after the due date noted in section 1 of this bylaw, there shall be added thereto a penalty, calculated at the rate of 1.5% of the unpaid tax as at the first day of each month in which the penalty is being applied.

b) The penalty charges are to be added on the first day of each month in which there are unpaid taxes.

c) The penalty charges are to be added to and form part of the tax roll.

4. Repeal Previous Incentive and/or Penalty Programs

Bylaw # 02-2018 is hereby repealed.

5. Coming into Force

This bylaw shall come into force and take effect on February 21, 2018

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MAYOR

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ADMINISTRATOR

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

Certified a true copy of Bylaw No. 02-2018  
adopted by resolution of Council on the  
21st day of February 2018

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Administrator