

# **Tax Incentives and Penalties**

## **RESORT VILLAGE OF MANITOU BEACH**

### **BYLAW NO. #6/2018**

#### **A BYLAW TO ESTABLISH PROPERTY TAX PENALTIES**

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

1. Due Date

Property and other taxes imposed by the Resort Village of Manitou Beach are deemed to be imposed on the first day of January in each year and shall be due on December 31 in each year.

2. Penalty on Arrears of Taxes

- 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.
- b) The method of calculating the penalty shall be a simple rate of 15% per annum, added on January 1<sup>st</sup> of the year following the year in which the taxes were levied.
- c) The penalty charges are to be added to and shall form part of the tax roll.
- d) Bylaw #5/2017 is hereby repealed.

3. Coming Into Force

This bylaw shall come into force on May 14, 2018

Read a first time May 14, 2018

Read a second time May 14, 2018

Read a third time and finally adopted May 14, 2018

[SEAL]

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Mayor

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Administrator

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