

# Tax Incentives and Penalties

## RESORT VILLAGE OF MANITOU BEACH

### BYLAW NO. #5/2020

#### 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  - d) Bylaw #7/2019 is hereby repealed.

3. Coming Into Force  
This bylaw shall come into force on June 22, 2020

Read a first time June 8, 2020  
Read a second time June 8, 2020  
Read a third time and finally adopted June 22, 2020

[SEAL]



\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Administrator

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

Certified copy of  
Bylaw 5/2020  
passed by the  
Resort Village of Manitou Beach  
Council on June 22, 2020  
\_\_\_\_\_  
Signature