

05-2024

## PROPERTY TAX PENALTIES

### TOWN OF GRAND COULEE

#### BYLAW NO 05-2024

#### A BYLAW TO ESTABLISH PROPERTY TAX PENALTIES

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

1. Due Date

Property and other taxes imposed by the Town of Grand Coulee are deemed to be imposed on the first day of January in each year and shall be due on **September 30**.

2. Penalty on Current Year Taxes

a) If current year taxes remain unpaid after the due date specified in section 1 of this bylaw (September 30), a penalty of 1.5% of the unpaid tax amount shall be added on the first day of each month as follows:

- (1) October 1 - 1.5%
- (2) November 1 - 1.5%
- (3) December 1 - 1.5%

b) The penalty charges will be applied on the first day of each month in which there are unpaid taxes and shall become part of the tax roll.

3. 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> applied to the total taxes that remain unpaid as at January 1 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.

4. Bylaw 14-2017 & 02-2021 are hereby repealed.
5. This bylaw shall come into force and effect on the day of its final reading.

First reading March 12, 2024 Res # 2024-0

SEAL

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Mayor

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Administrator

Read a third time and adopted  
this day of April, 2024.

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Administrator