

PROPERTY TAX PENALTIES

TOWN OF GRAND COULEE

BYLAW NO 14-2017

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 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.
 - b) The method of calculating the penalty shall be a simple rate of 15% per annum, added on January 1st 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.
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. Bylaw 02-2015 is hereby repealed.
5. This bylaw shall come into force and effect on the day of its final reading.

SEAL

Mayor

Administrator

Read a third time and adopted
this 11th day of April, 2017.

Administrator