

# PROPERTY TAX PENALTIES

## TOWN OF GRAND COULEE

### BYLAW NO 02-2021

#### 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 **December 31**.
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 18% 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.
3. Bylaw 02-2015 is hereby repealed.
4. 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 20<sup>th</sup> day of April, 2021.

\_\_\_\_\_  
Administrator