

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. Current Year Property Taxes Due Date

Property taxes imposed by the Town of Grand Coulee on January 01 in each year shall be due **September 30** in each year.

2. Penalty on Overdue Current Year Taxes

a) Current year taxes that remain unpaid after September 30, shall be subject to a penalty of 1.5% of the unpaid tax amount which shall be applied and become part of the tax roll on the first day of each month as follows:

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

3. Penalty on Arrears of Taxes

- a) Taxes which remain unpaid after the 31st day of December of the year in which they are levied are considered in “arrears” and shall be subject to a penalty of a simple rate of 15% per annum applied to the total taxes that remain unpaid as of January 1st of the year in which the penalty is being applied.
- b) The penalty charges shall be added to and form part of the tax roll.

4. Bylaws 14-2017 & 02-2021 are hereby repealed.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
Second Reading March 26, 2024 Res # 2024-066

SEAL

Mayor

Administrator

Read a third time and adopted
This 11 day of April, 2024.

Administrator