

Tax Incentives and Penalties

Village of Christopher Lake

BYLAW NO. 02/19

A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Village of Christopher Lake in the Province of Saskatchewan enacts as follows:

1. Due Date
Property and other taxes imposed by the Village of Christopher Lake 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 31st day of December of the year in which they are levied shall be subject to a penalty.
 - i) The method of calculating the penalty shall be a simple rate of 22.52 % 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.
 - b) The penalty charges are to be added to and shall form part of the tax roll.

DISCRETIONARY PROVISION

3. Incentive Program – Prepayments
 - a) From January 1 - 31, discounts shall be allowed with respect to the prepayment of:
 - i) the current year's taxes on proper
 - b) The rate of discount relative to prepayment of taxes
 - i) During the month of January shall be 10% discount
4. Education Property Taxes
Section, 3 do not apply to property taxes levied on behalf of a school division.
5. Repeal Previous Incentive and/or Penalty Programs
Bylaw # 7/18 is/are hereby repealed
6. Coming Into Force
This bylaw shall come into force on January 1st, 2020.

Denis Daughton
Mayor

[SEAL]

Jeannie Rip
Administrator

Read a third time and adopted
this 27th day of March, 2019

Jeannie Rip
Administrator