## **Tax Incentives and Penalties**

# RESORT VILLAGE OF GLEN HARBOUR BYLAW NO 61/2022 A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Resort Village of Glen Harbour in the Province of Saskatchewan enacts as follows:

## 1. <u>Due Date</u>

Property and other taxes imposed by the Resort Village of Glen Harbour are deemed to be imposed on the first day of January in each year and shall be due on December 31<sup>st</sup>.

## 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.
  - i) The method of calculating the penalty shall be a simple rate of 1.5% per month, added on the first day of each month applied to the total taxes, excluding any penalties previously added during the current year, that remain unpaid at the end of the month preceding the month in which the penalty is being applied.
- b) The penalty charges are to be added to and shall form part of the tax roll.
- 3. Repeal Previous Incentive and/or Penalty Programs

Bylaw/s 03/2016 Bylaw 60/2021 are hereby repealed

#### 4. Coming Into Force

This bylaw shall come into force on January 1, 2023.

[SEAL]	Mayor
	Administrator
Read a third time and adopted this day of	
Administrator	