

# Tax Incentives and Penalties

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## RESORT VILLAGE of THODE

### BYLAW NO 1/13

#### A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

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

1. Due Date  
Property and other taxes imposed by the Resort Village of Thode are deemed to be imposed on the first day of January in each year and shall be due on May 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.
    - i) The method of calculating the penalty shall be a simple rate of 10% 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.
  - b) 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. Repeal Previous Incentive and/or Penalty Programs  
Bylaw #8/12 is hereby repealed
5. Coming Into Force  
This bylaw shall come into force on January 1, 2013.

[SEAL]

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Mayor / Reeve

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Clerk / Administrator

Sections 272, 279 and 280 of *The Municipalities Act*

Read a third time and adopted  
this 21 day of February, 2013

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Administrator

Certified a true copy of Bylaw #1/13

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Administrator