

BYLAW NO. 2019-04

PROPERTY TAX PENALTIES

**A BYLAW OF THE TOWN OF LEMBERG TO
ESTABLISH PROPERTY TAX PENALTIES**

COUNCIL of the *Town* of *Lemberg*, in the Province of Saskatchewan, enacts as follows:

1. DUE DATE

Property and other taxes imposed by the Town of Lemberg are deemed to be imposed on the 1st day of January in each year and shall be due on the 30th day of November in each year.

2. PENALTY ON ARREARS OF TAXES

- a) Taxes which remain unpaid after the 31st day of December in 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 12% 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.
- c) 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 shall form part of the tax roll.

4. EDUCATION PROPERTY TAXES

As provided for in Section 279 of *The Municipalities Act*, Section 2 and 3 shall apply to property taxes levied on behalf of a school division.

5. REPEAL PREVIOUS PENALTY PROGRAMS

Bylaw No. 7/86 hereby repealed.

6. COMING INTO FORCE

This bylaw shall come into force on January 1, 2019.

[SEAL]

Mayor

Administrator

First Reading: _____, 2019
Second Reading: _____, 2019
Third and Final Reading: _____, 2019

Certified a True Copy of Bylaw 2019-04
adopted by Resolution of the Council
of the Town of Lemberg, in the
Province of Saskatchewan on
the ____ day of _____, 2019.

seal

Administrator