

**TAX PENALTIES BYLAW**  
**RESORT VILLAGE OF METINOTA**

**BYLAW NO 06-2020**

**A BYLAW TO ESTABLISH PROPERTY TAX PENALTIES**

The Council of the RESORT VILLAGE OF METINOTA in the Province of Saskatchewan enacts as follows:


1. Due Date  
Property and other taxes imposed by the Resort Village of Metinota are deemed to be imposed on the first day of January in each year and shall be due on July 31 of each year.
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.
  - b) The method of calculating the penalty shall be a simple rate of 12 % 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.
  - 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 form part of the tax roll.
4. Repeal Previous Tax Penalty Bylaw  
Bylaw 2/2013 is hereby repealed.
5. Coming Into Force  
This bylaw shall come into force on January 1, 2021.

[SEAL]

  
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Mayor Reeve  
  
\_\_\_\_\_  
Administrator

  
Resort Village of Metinota  
Seal

Read a third time and adopted  
this 16 day of November 2020

  
\_\_\_\_\_  
Administrator